



Department
of Health

Department of Health Group Accounting Manual 2017-18: Consultation Exercise Results

June 2017

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Department of Health Group Accounting Manual 2017-18: Consultation Exercise Results

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1. Executive Summary

All bodies within the Department of Health accounting boundary (DH group bodies) must publish annual reports and accounts. Clear and transparent reporting helps the entity, as well as the users of the entity's annual report and accounts, understand and scrutinise the year's operations and outcomes.

The Department of Health (and Monitor as the regulator for NHS foundation trusts, operating as NHS Improvement) has powers to direct the form in which the annual report and accounts should be prepared, the information that should be included, and the methods and principles that should be followed in their preparation. In determining the form and content of the accounts we must, by statute, aim to ensure the accounts present a true and fair view.

In order to achieve this, the department issues a group wide annual report and accounting manual every year, containing the requirements DH group bodies need to follow when preparing their annual reports and accounts.

The *Department of Health Group Accounting Manual 2017 to 2018 (DH GAM)* requires DH group bodies to follow the requirements of International Financial Reporting Standards (IFRS), as adopted by the European Union, and the HM Treasury *Financial Reporting Manual (FReM)*. Therefore, the *DH GAM* only includes detailed accounting guidance where DH group bodies are:

- required to depart from IFRS or the *FReM*
- required to make specific disclosures in addition to IFRS and the *FReM*
- required to follow a particular accounting treatment to ensure consistency across the departmental group, or
- faced with particular circumstances that IFRS or the *FReM* do not address.

Updates to the *DH GAM* follow the same principle and, on that basis, are required where IFRS or the *FReM* have changed or when DH group bodies are required to make specific extra disclosures.

Some content for 2017-18 is not yet available, such as Treasury Discount Rates. Where this is the case the manual will be revised later in the year once this content is known.

2. Background to this consultation

This consultation related to the draft *Department of Health Group Accounting Manual for 2017 to 2018*. The consultation period ran from 26 January 2017 until 24 February 2017.

Subsequent to this closing date there was further consultation with Treasury's Financial Reporting Advisory Board (FRAB) to clear the final draft.

This year's consultation was conducted to an earlier timescale than in previous years, as part of a move to earlier publication of the *DH GAM*. This meant that the consultation period fell during a period where many users were working on month 9 accounts. Inevitably, this had some effect on the response rate from individual NHS bodies, but we were still able to gain sufficient feedback from representatives of the user community and from technical experts. We will consider other ways to seek feedback from the NHS, but remain committed to annual publication of the *DH GAM* at an early stage in the financial year.

Following this consultation and after approval by FRAB, the *Department of Health Group Accounting Manual for 2017 to 2018* was published on 23 June 2017¹.

¹ <https://www.gov.uk/government/publications/department-of-health-group-accounting-manual-2017-to-2018>

3. Details of consultation questions and responses

A. Restructuring of chapters

This section dealt with changes to the structure of the DH GAM, intended to give a more logical flow and group together sections with a similar purpose.

The following table summarises how the structure of the *DH GAM* has changed compared with 2016-17:

2017-18 GAM	2016-17 GAM	Change
1) Introduction	Introduction	Now deals specifically with mechanical aspects of the document. Details of financial reporting framework moved to Chapter 2.
2) Financial reporting framework	1) Statutory requirements for the Annual Report and Accounts	Collects guidance on financial reporting framework, previously appearing in multiple chapters. Annex on changes of status moved to Chapter 4.
3) Form and content of the Annual Report	2) The Annual Report	No significant change.
	3) Financial Reporting Requirements	Included in new Chapter 2. Annexes on applicability of standards and departures from the FReM moved to Chapter 4.
4) Accounting principles and policies		Collects principles based accounting guidance, previously appearing in multiple chapters.

5) Form and content of the Financial Statements		Collects guidance on content and disclosure, previously appearing in multiple chapters.
	4) Financial Statements: Accounting Policy and application of standards	Divided between new Chapters 4 and 5.
	5) Statement of Comprehensive Income / Net Expenditure (SoCI/SoCNE)	Divided between new Chapters 4 and 5.
	6) Statement of Financial Position (SoFP)	Divided between new Chapters 4 and 5.
	7) Other Statements and disclosure requirements	Divided between new Chapters 4 and 5.

These changes have been achieved by rearranging the existing content of the *DH GAM*, with some new text to place relocated sections in context. Although some efforts have been made to make the document more concise, substantially all of the guidance in the 2016-17 document has been retained.

The most significant change is the separation of technical guidance on the application of accounting principles from guidance on disclosure requirements and accounts content. This allows a more straightforward approach to describing what DH group bodies should report, without this branching off into discussions of related accounting concepts. The separate guidance on these concepts can then be more closely linked to the underpinning accounting standards.

Consultation question 1:

Do you have any comments on the revised structure of the *DH GAM* and are you able to find guidance that was in the 2016-17 document?

Summary of responses

The responses were overwhelmingly in support of the revised structure of the *DH GAM*, with many noting the revised structure as being clear and logical to follow. Respondents were all in agreement that finding guidance from the 2016-17 document was straight forward.

One respondent commented on the potential to streamline the *DH GAM* further by ensuring that any information that is included in the body of a chapter is then not repeated again in any

related annex, citing the risk of potential inconsistencies arising where guidance is repeated. Chapter 4 Annex 1 was quoted as an example.

DH's decision

We are pleased to note that all respondents were in agreement that the revised structure of the *DH GAM* provides more clarity in following the guidance. We have therefore implemented the new structure as proposed.

Where information contained within a chapter is subsequently repeated in an annex, this has been done intentionally. With respect to Chapter 4 Annex 1, this acts as a summary of the accounting standards and interpretations discussed in more detail within the main chapter. We have verified that information contained within the chapter and the annex are consistent.

B. Harmonisation of NHS provider reporting and data collection

This section referred to reporting requirements and data collection arrangements for NHS trusts and foundation trusts.

From 2017-18, NHS Improvement will take over responsibility from DH for collecting accounts data from NHS trusts. As part of this, NHS Improvement plans to introduce a common data collection process for all NHS providers and has identified scope to harmonise reporting requirements for NHS trusts and foundation trusts in a number of areas.

The 2017-18 *DH GAM* therefore no longer refers to the Financial Monitoring and Accounts (FMA) forms previously used by NHS trusts and instead refers to common arrangements for all NHS providers. Similarly, some reporting requirements that were previously specific to NHS foundation trusts have now been generalised to include NHS trusts.

Consultation question 2:

Do you have any comments on our proposal to harmonise reporting requirements and data collection arrangements for NHS trusts and foundation trusts?

Summary of responses

The proposal to harmonise reporting requirements and data collection arrangements for NHS trusts and foundation trusts was met with favourable responses. One respondent queried how a common data collection tool will collect data relating to disclosure of directors' other benefits under section 413 of the Companies Act in respect of advances, credits and guarantees as this is required for NHS Foundation trusts but not for NHS trusts.

Another respondent noted that members would welcome the opportunity to test and comment on the new reporting templates.

DH's decision

We will implement changes to NHS Provider reporting requirements and data collection arrangements as proposed. The specific disclosure cited by the respondent above is a disclosure in NHS Foundation trusts' local accounts only and does not form part of the general data collection for sectors.

C. Unitary payment for PFI, LIFT and other service concession arrangements – NHS provider disclosures

This section referred to the requirement for NHS providers, set out in paragraph 5.163, to disclose details of unitary payments for PFI, LIFT and other service concession arrangements.

The requirement to disclose a breakdown of the elements of unitary payments for PFI, LIFT and other service concession arrangements previously applied only to NHS foundation trusts. From 2017-18, it was proposed to extend this to include NHS trusts, thereby ensuring all NHS providers report on a consistent basis.

Consultation question 3:

Do you have any comments on our proposal to extend the disclosure on unitary payments to include NHS trusts?

Summary of responses

The proposal was met with approval by all respondents, with harmonisation between NHS trusts and foundation trusts seen as improving consistency and comparability between NHS providers.

DH's decision

As the responses were consistently favourable, we have extended the disclosure on unitary payments to include NHS trusts.

D. Guidance on laying accounts in Parliament

This section referred to changes to Chapter 2 Annex 4, which provides guidance on laying accounts in Parliament. This has been shortened compared with 2016-17, with a more detailed guidance document proposed to be published separately.

The 2016-17 *DH GAM* contained a detailed annex providing guidance on the process for laying accounts in Parliament. This contained procedural guidance that was arguably outside the scope of the *DH GAM*. Additionally, it is expected that Parliament will issue updated guidance on laying 2017-18 accounts after the publication of the 2017-18 *DH GAM*.

It was therefore proposed to move the more procedural elements of the previous annex into a separate document and publish this alongside the *DH GAM*, with a link from the remaining

annex. As well as removing non-accounting guidance from the *DH GAM*, this will also allow the separate guidance to be updated independently, in line with guidance issued by Parliament.

Consultation question 4:

Do you have any comments on the proposal to move procedural guidance on laying accounts in Parliament to a separate document?

Summary of responses

The proposal to move the procedural guidance on laying accounts in Parliament to a separate document was met with approval from all respondents. One respondent cited that laying accounts in Parliament is a separate exercise to the production of the financial statements and annual report and therefore the change is welcomed. Another respondent stressed the need to ensure that the guidance is issued ahead of the year end.

DH's decision

The guidance on laying accounts before Parliament was published on 16 June 2017. As stated in the consultation, the guidance will be updated as required to reflect the latest guidance issued by Parliament.

E. Mandatory content and disclosures specified in DH GAM

This section referred to Chapter 5, which sets out the required form and content of financial statements. This now lists specific headings that are mandatory, and must appear in primary statements and supporting notes as indicated.

NHS England and NHS Improvement make example formats for financial statements available to bodies in their respective sectors, but these do not form part of the *DH GAM*. Where DH expects DH group bodies to follow a common reporting format, this is now specified explicitly in the *DH GAM*. This includes disclosure notes, and headings in primary statements and supporting notes. These are generally intended to meet requirements specified by central government, including HM Treasury, or to report on areas of business specific to the DH group. Where no headings are specified, entities have discretion to select the most appropriate format for reporting, although they must still ensure they collect data in sufficient detail to populate the headings set out in summarisation schedules. Entities are not expected to include headings for immaterial amounts.

As a result of including these requirements in the text of the *DH GAM*, entities are no longer directed to refer to example accounts formats, although these remain available as an aid.

Consultation question 5:

Do you have any comments on the proposals to specify mandatory reporting requirements in the text of the *DH GAM*?

Summary of responses

The specifying of mandatory reporting requirements in the text of the *DH GAM* was met with favourable responses. A number of comments were noted around the analysis of operating expenditure note. It was pointed out that 'Expenditure on Drugs Actions Teams' should not be mandated across the group as it is not applicable to providers. It was also suggested that Drug costs should be included as it is an important and material line of expenditure for providers. Some respondents suggested the operating expenditure note should include a mandatory line for depreciation or amortisation as well as for impairments and reversals.

Various respondents suggested that 'research' should be separated out as a standalone income line item as opposed to being included as part of 'education, training and research' in the disclosure.

A couple of comments were noted in relation to the Statement of Comprehensive Income (SoCI). There was a request for clarity over the terminology used in the SoCI, specifically the line item 'Net gain/loss on revaluations'. It was claimed that this can be perceived as being contradictory to the *DH GAM* which is quite specific that negative revaluations should be presented as impairments. Additionally, It was suggested that the 'Actuarial gain/loss on revaluation of pension schemes' and 'Other pensions remeasurements' lines in the SoCI do not need to be two separately disclosed rows, as the separate amounts can already be identified in the pension movements note.

It was suggested that the 'Additional income for delivery of healthcare services' line be deleted from the list of the NHS provider income from patient care activities, as this will not be required in 2017-18.

There was also a request to remove the 'injury benefits' category for providers from the provisions note.

DH's decision

Where applicable, we have amended the guidance for the operating expenditure analysis note to provide more clarity to users as well as highlighting elements that are only applicable to certain bodies. The *GAM* has been updated to remove 'Expenditure on Drugs Actions Teams' and to include a 'Drug costs' line as part of expenditure for providers. We do not mandate lines for generic items such as depreciation or amortisation, as it is expected that users are aware of where such fundamental items must be included.

The income note has been updated to include 'Research' as a separate line item.

The *GAM* has been updated to ensure that the SoCI now lists 'Revaluation gains' and 'Impairments taken to the revaluation reserve' as separate lines. Furthermore the separate pensions remeasurements have been merged into a single line called 'Remeasurements of the defined benefit pension liability/asset'.

We agree with the suggestions to delete both the 'Additional income for delivery of healthcare services' line from NHS provider income and the 'Injury benefits' category for providers from the provisions note. The *GAM* has been updated to reflect the changes.

F. Other changes

The following minor changes were proposed:

- Chapter 4 Annex 1 'Standards and applicability to DH group' updated in line with current FReM adaptations and interpretations. Additional guidance text removed and, where necessary, included in main body of Chapter 4.
- Guidance on prior period adjustments (paragraphs 4.33 to 4.39) redrafted for clarity, with no change to underlying principles.
- Improved guidance on revaluations and impairments (paragraphs 4.88 to 4.92 and 4.107 to 4.113), reflecting FReM adaptation on treatment of impairments.
- Clarification (paragraphs 5.128 to 5.130) that relevant sections of cash flow statement should be adjusted for movements in payables and receivables not passing through the SoCNE/SoCI.
- Guidance added (subject to confirmation) on income from the Sustainability and Transformation Fund.
- Example accounting policies included as an annex (Chapter 5 Annex 1) to the *GAM*.

Consultation question 6:

Do you have any comments on the other changes listed or any other amendments?

A few comments were raised from accounting firms with respect to the other changes listed. One respondent commented that it would be useful if the guidance also explained that local prior period adjustments should be taken into account in determining the current year's performance against the breakeven duty, revenue resource limit or capital resource limit, and explained the mechanics for achieving this in the accounts and summarisation schedule disclosures.

Another comment was raised in relation to the Sustainability and Transformation Fund. It was suggested that there should be guidance made available on how to account for situations where money has been received but the conditions are considered not to have been met. It was also suggested that it would be useful if the guidance could explain the treatment of accruals for any 'bonus payments' from the fund, for which NHS trusts and NHS foundation trusts may be eligible.

DH's decision

The request for the guidance to explain certain performance measures has been noted, however these are outside the scope of the *GAM* and so no change has been deemed necessary.

We have issued an FAQ for 2016-17, which contains guidance on the accounting treatment of the Sustainability and Transformation Fund, with a clear focus on the Q4 process. The FAQ also discusses the treatment of accruals for any bonus payments for which NHS trusts and foundation trusts might be eligible. The arrangements for 2017-18 may differ, so the *GAM* does not aim to give detailed guidance. Further guidance will be issued later in the year as needed.

Consultation question 7:

Do you have any general comments on the draft *DH GAM*?

Several respondents provided the bulk of their comments under this question. Comments ranged from minor drafting points to requests for further clarity on a variety of issues.

We have considered various comments on drafting, presentation and clarity and have addressed these in the published text where appropriate. We have also noted a number of potential improvements to consider in future years. A number of comments related to procedural issues outside the scope of the accounting and reporting guidance provided in the *GAM*. We have noted these issues, but have not changed the text of the *GAM* as a result.

In light of the number of other comments received we have, for clarity, summarised the most significant points raised and DH's responses in the table below.

Summary of responses	DH's decision
Comments were received that the wording for 'Real increase in CETV' was unclear. Previously the phrase 'takes account of' was used to highlight that the real increase is the increase calculated after adjusting for the effect of inflation and any employee contributions. However, it was suggested that wording 'does not include' be used, in line with the Civil Service Pensions Employer Guide.	We have updated the guidance so that it is in line with the Civil Service Pensions Employer Pension Guide, and now states 'it does not include the increase in accrued pension due to inflation or contributions paid by the employee'. This change was also made in the 2016-17 <i>GAM</i> by issue of an FAQ update.
A comment was raised suggesting the meaning of the term 'on balance sheet' was unclear in relation to the creation of	The term 'on balance sheet' is intended to denote that bodies should be consolidated within DH's accounting boundary. We have

<p>new entities. Due to the advent of Sustainability and Transformation Plans (STP) and new models of care, new entities and joint ventures are being formed to deliver healthcare services. These new entities need to be assessed to determine whether they are DH group bodies and should therefore be consolidated.</p>	<p>updated the <i>GAM</i> to remove references to the term 'on balance sheet' and included more appropriate wording wherever applicable.</p>
<p>A comment was raised suggesting that the <i>GAM</i> should set out why certain disclosures are required. For example, it was suggested that in the interests of clarity, it would be more helpful to include an explanation as to why detailed disclosure of the remuneration of very senior managers is not applicable to NHS trusts.</p>	<p>The purpose of the manual is to set out mandatory accounting requirements and not necessarily to provide detailed background. However, the <i>GAM</i> does provide context where this is helpful. The disclosure in relation to very senior managers is specific to CCGs and foundation trusts, who have additional freedoms to set executive pay.</p>
<p>It was queried how the requirement to disclose numbers of senior civil servants in the staff report applies to NHS bodies.</p>	<p>We have added 'Where applicable' to the disclosure requirement to indicate that it is not needed for entities that do not employ civil servants.</p>
<p>There were requests for greater guidance on Parliamentary reporting requirements on remote contingent liabilities.</p>	<p>We have provided a link to this guidance.</p>
<p>It was suggested that the list of key users of financial statements should include local authorities, health and well-being boards and STPs.</p>	<p>We have updated the list of key users of financial statements to include these users.</p>
<p>There was a request for clarity on the treatment of borrowing costs. This was due to confusion around IAS 23 being interpreted such that entities must expense borrowing costs in respect of qualifying assets measured at fair value. However, borrowing costs in relation to qualifying assets measured at current value in existing use should be capitalised.</p>	<p>We have updated the guidance to clarify that borrowing costs in relation to qualifying assets measured at current value in existing use should be capitalised.</p>

<p>It was noted the section describing consolidation of NHS charities should refer to 'NHS bodies', rather than specifically to 'NHS providers'.</p>	<p>We have amended the 'NHS Charities: Local consolidation by NHS bodies' section to refer to 'NHS bodies'.</p>
<p>It was suggested that the <i>GAM</i> should include guidance on other CCG specific reporting requirements such as note 45 'expenditure on non-NHS healthcare'.</p>	<p>We note the suggestion. However, this would result in too much detail that is not necessarily required for the <i>GAM</i>. Note 45 cited refers to a data collection that is included in CCG_CSU template for DH purposes only. It does not form part of the statutory accounts and so should not form part of the <i>GAM</i>.</p>
<p>A request for clarification was raised around how the fees and charges (income generation activities) requirement applies to NHS foundation trusts and CCGs. It was commented that NHS foundation trusts do not have specific income generation powers although they are able to undertake such activities.</p>	<p>We have updated the <i>GAM</i> to include examples of fees and charges raised under legislation.</p>
<p>It was suggested that other disclosures that certain NHS bodies are expected to make should be included in the <i>GAM</i>, for example the financial performance note for NHS trusts.</p>	<p>We have noted the suggestion. However this is considered to be outside the scope of the <i>GAM</i>.</p>
<p>It was commented that example accounting policy note '1.9 Employee Benefits' should not include an alternative treatment for non-material accruals, as all accounting policies should be subject to the same materiality considerations.</p>	<p>We have removed the alternative option. Entities should adopt accounting policies appropriate to their circumstances and may adapt the example accounting policies to omit policies with immaterial effect.</p>
<p>It was suggested that the phrase 'if it is material' in the guidance on impairment of Injury Cost Recovery receivables should be removed so as not to single out individual balances for omission on materiality grounds.</p>	<p>As above we have removed the removed the reference to materiality.</p>

<p>There were requests to identify which parts of the staff report were mandatory for audit.</p>	<p>We have updated the <i>GAM</i> to clearly state those elements of the staff report that are subject to audit.</p>
<p>It was suggested that the guidance on ‘Gross and Net accounting’ be amended for consistency with the guidance on pooled budgets, which states that in a net accounting arrangement income and expenditure transactions are recorded against the ultimate purchaser and supplier, whereas payables and receivable balances are recorded against the host.</p>	<p>The phrase ‘transactions and balances’ has been amended to ‘transactions’ to remove any apparent contradiction with the pooled budget guidance.</p>
<p>It was suggested that the requirement for NHS foundation trusts to hold a public meeting by 30 September should be moved from an annex to the main body of the applicable chapter, as it should be applicable to all NHS providers and CCGs.</p>	<p>The guidance has not been amended, as the requirement in question is specific to NHS Foundation Trusts as confirmed by NHS Improvement and NHS England.</p>
<p>An audit firm commented that example accounting policy 1.12.2 states that land should be measured at “market value for existing use”, but that in adoption of a Modern Equivalent Asset valuation for a specialised asset, particularly when adopting an alternative site valuation, often results in the same valuation basis being applied to associated land.</p>	<p>The accounting policy in question reflects guidance elsewhere in the <i>GAM</i>, which sets out separate approaches for land and specialised assets.</p>
<p>It was suggested that providers should not need to consult their auditors in order to determine whether they have activities that require them to be treated as a commercial organisation for the purpose of the <i>Modern Slavery Act 2015</i>.</p> <p>Additionally it was suggested that it would be useful if the <i>GAM</i> provided a list of the common types of income that might be classed as commercial income.</p>	<p>We agree that it is the responsibility of providers themselves to determine whether the organisation should be treated as a commercial organisation for the purpose of the <i>Modern Slavery Act 2015</i>. The <i>GAM</i> has been amended to remove the requirement to agree this with auditors.</p> <p>External guidance available provides sufficient information about different commercial income types. Furthermore, the <i>GAM</i> already provides examples of different</p>

	types of commercial income.
It was commented that there is potentially a gap in the disclosure requirements on off-payroll arrangements. The current requirement requires disclosure of whether assurances over tax have been sought or received for new arrangements. However, it was suggested that this leaves open the possibility of arrangements without assurances in place continuing for a number of years without the need for on-going transparency in this regard.	The guidance in the <i>GAM</i> is based directly on requirements set out in PES guidance, and therefore follows these.
There was request for the <i>GAM</i> to include examples of type of special severance payments that require approval from NHS Improvement.	This is outside the scope of the <i>GAM</i> . Entities should follow any delegations issued to them and consult their national bodies if in doubt.
It was suggested the <i>GAM</i> should require bodies to include the anticipated impact of the standards that have been issued but have not yet been adopted.	We have updated the <i>GAM</i> to require bodies, where it is practicable, to provide an assessment of the impact of standards that have not yet been adopted.
It was suggested the <i>GAM</i> should mandate the disclosure of operating surplus/deficit on the face of the Statement of Comprehensive Net Expenditure (SoCNE).	We agree with the suggestion and have updated the <i>GAM</i> to mandate the disclosure of operating surplus/deficit on the face of the SoCNE.
There were a number of comments around what should be included as part of remuneration/salary, where it is paid on invoice and it includes agency fees and VAT.	The <i>GAM</i> already contains guidance on what should be included as part of salary – para. 3.18 and 3A2.9 refer to SI 2013 No. 1981, which indicates methodology 'is the cash paid to or receivable by the person'.
An audit firm noted that the phrase 'The disclosure of such costs must also set out the basis for such work and its nature and extent' in relation to audit fees should actually relate to non-audit fees.	We have clarified that this phrase relates to non-audit services.
It was suggested that guidance relating to the responsibilities of individuals paid	The <i>GAM</i> has been updated to reflect that the current guidance is based on reporting

through their own companies may need to be updated to reflect new arrangements from April 2017.	requirements 2016-17. From 1 April 2017, new regulations on the use of off-payroll arrangements come into force, requiring anyone deemed to be an employee to be paid through payroll. The reporting requirements for 2017-18 are to be issued in PES guidance in December 2018.
There were requests to clarify whether receivables due from other DH group bodies should be impaired.	We have updated the guidance to clarify that DH group bodies should not normally impair for receivables due from other DH group bodies.
It was suggested that more detailed guidance might be needed on accounting for defined benefit pension schemes under IAS 19. It was also noted that the 2015-16 Manual for Accounting included a requirement to recognise the remeasurement of defined benefit liabilities in the general fund/Retained Earnings Reserve, but that this no longer appears in the <i>GAM</i> .	We will consider the need for this in 2018-19. This is an intentional omission.
It was suggested the accounting policy notes should be reordered to give prominence to Going Concern, Critical Accounting Judgements and Key Sources of Estimation Uncertainty.	We agree with the suggestion and have updated the <i>GAM</i> accordingly.
It was drawn to our attention that the example accounting policy for revenue did not cover various common income types such as grant income, training, research income etc.	We have updated the revenue policy note to require that all material income types be disclosed.

5. Conclusion to the consultation

We are grateful for all the responses we received to our consultation. As a result of these, we made a number of changes to the *GAM 2017-18* before publication, which we hope will ensure

it better meets users' needs. In considering these comments, we have needed to ensure that the guidance given is clear and sufficient, without becoming overly detailed or prescriptive. In some cases, therefore, we have noted comments made but have concluded that the guidance should remain as drafted.

No doubt there is scope for further improvement to the *GAM*, and we have taken away a number of issues from this consultation for consideration in drafting the 2018-19 manual. We will welcome your input to the *GAM 2018-19* in due course.

The published *GAM 2017-18* can be accessed at the following link:

<https://www.gov.uk/government/publications/department-of-health-group-accounting-manual-2017-to-2018>

Annex 1: List of responders to the consultation

BDO UK LLP
Deloitte LLP
Grant Thornton UK LLP
Healthcare Financial Management Association (HFMA)
Mazars
NHS England
NHS Improvement (Monitor and NHS Trust Development Authority)
NHS Property Services
Public Health England
Sustainable Development Unit
South Staffordshire and Shropshire Healthcare NHS Foundation Trust