

Public health (England)

PART 1:

SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

PART 2:

GUIDANCE NOTE: COMPLETING THE SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

PART 3:

GUIDANCE NOTE: WHAT TO INCLUDE IN EACH DIVISION OF SERVICE

PART 1: SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

Divisions of service (mandatory)	Subdivisions of service (mandatory – except subdivisions for miscellaneous public health services)
Sexual health	<input checked="" type="checkbox"/> Contraception <input checked="" type="checkbox"/> STI testing and treatment <input checked="" type="checkbox"/> Advice, prevention and promotion.
NHS health check programme	
Health protection	<input checked="" type="checkbox"/> Infectious disease surveillance, prevention and control
National child measurement programme	
Public health advice to NHS commissioners	
Obesity	<input checked="" type="checkbox"/> Adult obesity <input checked="" type="checkbox"/> Child obesity.
Physical activity	<input checked="" type="checkbox"/> Physical activity for adults <input checked="" type="checkbox"/> Physical activity for children.
Substance misuse	<input checked="" type="checkbox"/> Treatment for drug misuse in adults <input checked="" type="checkbox"/> Treatment for alcohol misuse in adults <input checked="" type="checkbox"/> Preventing and reducing harm from drug misuse in adults <input checked="" type="checkbox"/> Preventing and reducing harm from alcohol misuse in adults <input checked="" type="checkbox"/> Specialist drug and alcohol misuse services for children and young people.
Smoking and tobacco	<input checked="" type="checkbox"/> Stop smoking services and interventions <input checked="" type="checkbox"/> Wider tobacco control.
Mandated 0–5 children’s services	
All other 0–5 children’s services	
Children 5–19 publichealth programmes	
Health at work	
Public mental health	

Divisions of service (mandatory)	Subdivisions of service (mandatory – except subdivisions for miscellaneous public health services)
Miscellaneous public health services (Subdivisions here are discretionary, not mandatory)	<ul style="list-style-type: none"> ■ Nutrition initiatives ■ Accident prevention ■ General prevention ■ Community safety, violence prevention and social exclusion ■ Dental public health ■ Fluoridation ■ Environmental hazards protection ■ Seasonal death reduction initiatives ■ Birth defect prevention ■ Other public health services.

Note 1: SeRCOP makes it clear that corporate and democratic core costs and non-distributed costs should be kept separate from the SEA above.

Note 2: This guidance should be read in conjunction with the introduction to the SEA for all local government services and CIPFA's updated principles for best value accounting, which are included in the Appendix to SeRCOP.

Note 3: Apportionment bases should be determined in accordance with CIPFA's best practice guidance which is in line with the seven principles of apportionment specified in Section 2 of SeRCOP.

PART 2:

GUIDANCE NOTE:

COMPLETING THE SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

INTRODUCTION

- 1 The aim of this guidance is to ensure different local authorities' public health service financial records are on as consistent a basis as possible and to allow local authorities to meet the majority of their financial reporting commitments from a single set of base financial records.
- 2 The guidance is not intended to influence how different authorities are organised on the ground. This is not CIPFA's role and is contrary to the spirit of best value, which encourages innovation. The guidance merely seeks to provide a means for a comparable aggregation of the costs of public health services, regardless of how they are organised. The ability to compare services is one of the four key strands of best value, namely to:
 - make **comparisons**
 - **challenge** how things are done and what is done
 - **consult** widely on service provision
 - demonstrate **competitiveness**.

WHAT TO INCLUDE IN THE SERVICE EXPENDITURE ANALYSIS

- 3 SeRCOP states that corporate and democratic core costs and non-distributed costs should not be allocated or apportioned to other divisions of service.
- 4 Guidance on what to include in each division of service follows in Part 3.
- 5 A few other basic rules are that:
 - Expenditure should include all expenditure including payments funded by grants.
 - Income and expenditure should each be shown gross. Do not net one off against the other, eg show contributions by clients towards the cost of their care as income.
- 6 Apportionment bases should be determined in accordance with CIPFA's best practice guidance which is in line with the seven principles of apportionment specified in Section 2 of SeRCOP.
- 7 All divisions/subdivisions should include all provision commissioned by local authorities from all providers, including GPs and community pharmacies.

OVERHEAD APPORTIONMENT

- 8 Whenever there is a need to apportion costs over more than one division of service, reference should be made to CIPFA's current guidance on the principles of cost apportionment specified in Section 2.

JOINT ARRANGEMENTS AND POOLED BUDGETS

- 9 Detailed guidance on accounting for pooled budget arrangements is included in the CIPFA publication *Pooled Budgets and the Better Care Fund: A Practical Guide for Local Authorities and Health Bodies (2017 Edition)*.
- 10 Ideally, the local authority's contribution will be accounted for across the SEA according to actual spending as recorded in the quarterly monitoring reports mentioned above, which should be based upon the pooled budgets management accounts.
- 11 Contributions by the NHS or other third parties towards the costs of services provided and managed by the local authority public health division should be included as income in the authority's accounts. The gross costs of the services provided should be included as expenditure.
- 12 An authority's contribution to a care trust should also be recorded in the appropriate service division(s) according to actual spending.

STATUS AND IMPLEMENTATION

- 13 This SEA for public health, issued by CIPFA, is mandatory for English authorities from 1 April 2021. 2021/22 SeRCOP applies to the following statutory disclosures:
 - 2021/22 budgets
 - 2021/22 performance indicators.

UPDATING THE GUIDANCE

- 14 CIPFA is dedicated to keeping the guidance up to date and it will be reviewed on an annual basis as a minimum.

PART 3:

GUIDANCE NOTE:

WHAT TO INCLUDE IN EACH DIVISION OF SERVICE

Service divisions and subdivisions	Includes
Sexual health	
Contraception	Provision of contraceptive advice and the provision of all methods of contraception and emergency contraception for people of all ages. For example, include contraceptive provision in genitourinary medicine (GUM) clinics, sexual and reproductive health clinics and/or the community, any local arrangements made with GPs for the provision of advice and supplies of contraception which are not covered by the GP contract (eg in relation to the fitting and removal of implants, intrauterine systems and devices), and any local contracts with pharmacies and any other local contraception arrangements made for secondary care settings.
STI testing and treatment	<p>STI testing and treatment, including prophylaxis, chlamydia screening as part of the National Chlamydia Screening Programme and HIV testing. For example, costs should include STI testing and treatment in GUM clinics, community programmes (including pharmacies), any local contracts with GPs (eg as part of the National Chlamydia Screening Programme), any testing service (eg postal testing for chlamydia) and any laboratory costs associated with STI/HIV testing.</p> <p>Where a service is funded as a block contract, commissioners may use service specifications or needs assessments used as part of the procurement process to estimate the proportion of funds spent on STI testing and treatment and contraceptive services.</p>
Advice, prevention and promotion	<p>Provision of sexual health advice, promotional activities or interventions; outreach work; locally developed information or campaigns and/or materials for promoting good sexual health; HIV prevention and sexual health promotion work, preventative intervention services in schools, colleges, pharmacies and help lines; sexual health elements of teenage pregnancy prevention.</p> <p>Other elements of sexual health and reproductive healthcare, eg pregnancy testing, assessment and referral for abortion as part of LA-commissioned sexual health services, and sexual health aspects of psycho-sexual counselling.</p> <p>Exclude sex and relationship education (SRE) delivered in schools as part of personal, social, health and economic (PSHE) education.</p>

Service divisions and subdivisions	Includes
NHS health check programme	<p>Risk assessment for NHS health check programme.</p> <p>Cohort identification and management.</p> <p>Exclude smoking cessation lifestyle intervention following NHS health check risk assessment (include in the 'Stop smoking services and interventions' subdivision).</p> <p>Exclude weight management lifestyle intervention following NHS health check risk assessment (include in the 'Adult obesity' subdivision).</p> <p>Exclude physical activity lifestyle intervention following NHS health check risk assessment (include in the 'Physical activity for adults' subdivision).</p> <p>Exclude intensive lifestyle management for non-diabetic hyperglycaemia, impaired fasting glucose or impaired glucose tolerance (include in 'Other public health services' subdivision).</p>
Health protection	<p>Steps carried out to protect the health of the population; for example, advising on health protection planning.</p> <p>Include any spend in relation to test and trace services or in relation to the mitigation against and management of local outbreaks of COVID-19.</p> <p>Exclude any costs related to duties under the Public Health (Control of Disease) Act 1984.</p>
Infectious disease surveillance, prevention and control	<p>Include awareness raising or behaviour change initiatives and public health support for communicable disease control programmes; and any training in the community (eg about healthcare associated infections).</p>
National child measurement programme	<p>Delivery of the mandatory elements of the national child measurement programme – weighing and measuring of eligible children and the central return of the data, according to relevant national guidance.</p> <p>Exclude the cost of sharing results with parents (spend recorded elsewhere).</p>
Public health advice to NHS commissioners	<p>The provision of healthcare public health advice to NHS commissioners on the commissioning of NHS services.</p> <p>Any general data collection, collation, management, analysis and interpretation, or data presentation and reporting towards the provision of this duty to NHS commissioners.</p> <p>Exclude any general information and intelligence not related to the provision of population-based public health advice to NHS commissioners on the commissioning of NHS services (the mandatory function) which should be recorded under miscellaneous public health services.</p>
Obesity	<p>Exclude BMI assessment undertaken specifically as part of an NHS health check (record under NHS health check programme).</p> <p>Exclude any interventions which are covered in the physical activity service division or in the 'Nutrition initiatives' subdivision of miscellaneous public health services or as part of the healthy schools programme (include in the children 5–19 public health programmes division of service).</p> <p>Exclude breastfeeding support and the baby-friendly initiative (spend should be recorded under the 'Nutrition initiatives' subdivision of miscellaneous public health services).</p>

Service divisions and subdivisions	Includes
Adult obesity	<p>BMI assessment/identification of the overweight and obese.</p> <p>Commissioned brief/community lifestyle weight management interventions for adults.</p> <p>Specialised weight management interventions for adults (eg dietetics and community dietetics, obesity clinics, etc).</p> <p>Workplace weight management programmes.</p> <p>Obesity prevention programmes, which may include programmes focusing on healthy eating/cooking, physical activity or healthy lifestyles.</p> <p>Social marketing in relation to obesity, including Change4Life initiatives and work with local Change4Life supporters.</p>
Child obesity	<p>Follow-up to the national child measurement programme (non-mandatory element) – providing result letters to parents and/or proactive follow-up.</p> <p>Commissioned brief/community lifestyle weight management interventions for children up to age 19.</p> <p>Specialised weight management interventions for children up to age 19 (eg dietetics and community dietetics, obesity clinics, etc).</p> <p>Obesity prevention programmes, which may include activities in early years settings such as children’s centres.</p> <p>Obesity prevention programmes in schools or in partnership with schools (including healthy meals initiatives).</p>
Physical activity	
Physical activity for adults	<p>Let’s Get Moving/commissioned physical activity brief interventions.</p> <p>Active travel (ie travelling actively for everyday journeys) initiatives.</p> <p>Community-based recreational walking and cycling schemes.</p> <p>Sports-based interventions.</p> <p>Investment in county sport partnerships.</p> <p>Walking for health intervention.</p> <p>Other physical activity interventions.</p> <p>Local information campaigns to promote physical activity and sport.</p>
Physical activity for children	<p>As above (‘Physical activity for adults’), but for anything solely aimed at children aged up to 18 years.</p>
Substance misuse	<p>Exclude funding for universal or targeted prevention activities that should be accounted for via s251 expenditure returns for education and children and young people’s services from the local authority (refer to: government guidance on section 251).</p> <p>Exclude funding for young people requiring residential treatment placements that should be accounted for via s251 expenditure returns.</p> <p>Exclude funding for treatment in residential rehabilitation or day treatment programmes that is funded via adult social care budgets.</p> <p>Exclude funding for employment support or housing support services, including homeless outreach services, which are funded via other budgets.</p>

Service divisions and subdivisions	Includes
Treatment for drug misuse in adults	<p>All structured drug treatment. This includes pharmacological and psychosocial interventions, and all case management and key working. Include in-patient treatment, day programme and residential rehabilitation provision that is not funded from the social care budget.</p> <p>Local substance misuse commissioners can help disaggregate alcohol and drugs funding and expenditure; tools to support the process are available from the national drug treatment monitoring system.</p>
Treatment for alcohol misuse in adults	<p>All structured alcohol treatment. This includes pharmacological and psychosocial interventions, and all case management and key working. Include in-patient treatment, day programme and residential rehabilitation provision that is not funded from the social care budget.</p> <p>Local substance misuse commissioners can help disaggregate alcohol and drugs funding and expenditure; tools to support the process are available from the national drug treatment monitoring system.</p>
Preventing and reducing harm from drug misuse in adults	<p>Harm reduction and open access services. This includes: harm reduction campaigns and activity; information, advice and outreach services; assessment and referral services that target offender populations; needle and syringe programmes; overdose prevention programmes; and any programmes to prevent drug misuse and associated harm through targeted health improvement activity.</p> <p>Local substance misuse commissioners can help disaggregate alcohol and drugs funding and expenditure; tools to support the process are available from the national drug treatment monitoring system.</p>
Preventing and reducing harm from alcohol misuse in adults	<p>Include alcohol-related information (leaflets, posters, websites, etc); interventions (including e-health) providing identification and brief advice (IBA); and open access (drop-in) alcohol-specific advice and counselling.</p> <p>Local substance misuse commissioners can help disaggregate alcohol and drugs funding and expenditure; tools to support the process are available from the national drug treatment monitoring system.</p>
Specialist drug and alcohol misuse services for children and young people	<p>Include spend on any specialist substance misuse (drug and alcohol) intervention activities that are solely aimed at children and young people aged up to 18.</p>
Smoking and tobacco	
Stop smoking services and interventions	<p>Local stop smoking services.</p> <p>Local incentive schemes to encourage brief interventions and referrals to local stop smoking services.</p>

Service divisions and subdivisions	Includes
Wider tobacco control	<p>Preventing uptake (including schools-based activity).</p> <p>Smoke-free places initiatives.</p> <p>Regulatory and enforcement activity.</p> <p>Tackling illicit tobacco in the community including contributions to multi-local-authority (eg regional) activities.</p> <p>Communications and marketing campaigns including contributions to multi-local-authority (eg regional) activities.</p> <p>Exclude normal regulatory and enforcement activity carried out by local authority regulatory services eg trading standards.</p>
Mandated 0–5 children's services	<p>Include antenatal health promoting visits; new baby review; 6–8-week assessment; 1-year assessment; 2–2½-year review.</p>
All other 0–5 children's services	<p>Include all universal elements of the healthy child programme. Also include targeted services and the family nurse partnership.</p>
Children 5–19 public health programmes	<p>School health promotion, eg Healthy Schools Programme.</p> <p>Health promotion and prevention interventions.</p> <p>School nursing services.</p> <p>After-school activity clubs.</p> <p>Healthy child programme 5–19.</p> <p>Support for the teaching of statutory Relationship Sex and Health Education in schools.</p> <p>Exclude drug or sexual health intervention services to children and young people, which are accounted for under the relevant headings in children's services. Also exclude physical activity interventions and obesity intervention programmes, which are included in the 'Physical activity for children' and the 'Child obesity' subdivisions respectively.</p>
Health at work	<p>External workplace health (eg advice to employers on commissioning occupational health support, but excluding internal workplace interventions and occupational health).</p> <p>Initiatives aimed at getting workers or the unemployed back to work more quickly following a period of ill health.</p> <p>Staff education around workplace health.</p> <p>Workplace award schemes.</p>
Public mental health	<p>Provision of services to improve the mental wellbeing of the local population and within that, specific targeted and vulnerable groups across all the life stages.</p> <p>Improving the mental health literacy of the population and the ability to support people to look after their own mental health and that of others.</p> <p>Actions to prevent mental health problems and interventions to act early to prevent mental health problems getting worse.</p> <p>Improving the lives and health and wellbeing of those living with and recovering from mental illnesses. Including actions to reduce premature mortality of people with mental illness.</p> <p>Actions to prevent suicide and self harm.</p> <p>Improving the mental health of children and young people.</p>

Service divisions and subdivisions	Includes
Miscellaneous public health services	
Nutrition initiatives	<p>Promoting a balanced diet.</p> <p>Five a day (all activity, including grants to other organisations).</p> <p>Breastfeeding support.</p> <p>School fruit and veg scheme.</p> <p>Baby-friendly initiative.</p> <p>Exclude breastfeeding support delivered by health visitors and recorded under service division 'All other 0–5 children's services'.</p>
Accident prevention	<p>For example, identification of people at risk from accidents.</p> <p>Exclude any activity that contributes to accident prevention quantified in other categories (eg 0-5 Children's Services, obesity and physical activity divisions).</p>
General prevention	<p>General behavioural/lifestyle campaigns/services to prevent cancer (including skin cancer) and long-term conditions.</p> <p>Cardiovascular disease prevention additional to the NHS health check programme.</p> <p>General health promotion activities.</p> <p>Exclude specific activity quantified in other categories, eg NHS health check spend.</p>
Community safety, violence prevention and social exclusion	<p>Outreach workers, targeted preventative activities, and victim support for activities tackling crime and disorder, community safety and new entrants to the youth justice system.</p> <p>Specialist services for victims of domestic violence.</p> <p>Specific support for families with multiple problems (note: only include contribution from public health grant, ie exclude spend from other sources).</p> <p>Specific public health initiatives to tackle social isolation.</p>
Dental public health	<p>Supervised tooth-brushing schemes.</p> <p>Milk fluoridation scheme.</p> <p>Fluoride varnish programmes.</p> <p>Brushing for life.</p> <p>Intra-regional co-ordination of dental epidemiology programme.</p> <p>Any data collection, collation, co-ordination and staff calibration for any national or local surveys of public dental health.</p>
Fluoridation	Water fluoridation costs (revenue).
Environmental hazards protection	Note: this subdivision should only include spend from the public health grant.
Seasonal death reduction initiatives	Note: this subdivision should only include spend from the public health grant. Some social care services may contribute to this area, but are accounted for elsewhere.
Birth defect prevention	Any population-level interventions to reduce and prevent birth defects.

Service divisions and subdivisions	Includes
Other public health services	<p>Any spend from the public health grant used to tackle the wider and social determinants of health and health inequalities not already recorded in any other category.</p> <p>NHS health check programme – intensive lifestyle management for non-diabetic hyperglycaemia, impaired fasting glucose or impaired glucose tolerance.</p> <p>Exclude the mandatory elements of the NHS health check programme, which should be recorded under the NHS health check programme division of service.</p>
