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7th September 2010

To: SHA Directors of Finance

Gateway Reference: 14716

Dear Colleague,

Requirement for NHS organisations to publish expenditure over £25,000

As part of the government's commitment to greater transparency, there is a requirement to publish online, central government expenditure over £25,000. Following discussions with the Department, HM Treasury have confirmed that this requirement will also apply to NHS bodies. I am therefore writing to inform you of this and to provide you with the guidance.

All SHAs, PCTs and NHS Trusts should ensure that they are ready to comply with the guidance, which is attached to this letter.

The attached guidance is final, although I have been informed that the layout may change when it is published by HM Treasury later this week.

In summary, NHS bodies are required to publish all expenditure over £25,000 from 1st April to 30th September 2010, by 31st October 2010. Publication will then continue on an ongoing basis, on the 15th working day of each month, starting on 19th November, with October's expenditure.


SHAs, PCTs and NHS Trusts are expected to manage their own publishing arrangements. This will ideally involve publishing the information themselves on their own website, with a link to the HM Government website <http://data.gov.uk>, or where this is not manageable, uploading it directly to the Government website.

The Department is required to track progress towards implementation and therefore, to that end, an additional reporting requirement will be included in the Month 5 Key Data return due at the Department on 23rd September 2010. However, should any organisations have concerns over achieving the requirement to publish expenditure over £25,000, please would SHAs let me know as soon as possible.

Please will you draw this letter and accompanying guidance to the attention of PCTs and NHS Trusts in your region.

In addition, David Nicholson will be including a note in 'The Week' to alert Chief Executives to this matter.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Janet Perry', with a stylized flourish at the end.

Janet Perry
NHS Financial Controller

Cc: David Flory – Deputy NHS Chief Executive
Bob Alexander - Director of NHS Finance
SHA Deputy Directors of Finance
Jonathan Lumb - NHS Shared Business Services