



Department
of Health &
Social Care

Department of Health and Social Care

Group Accounting Manual 2020–21: consultation response

Published 29 May 2020

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1. Executive summary

- 1.1 All bodies within the Department of Health and Social Care accounting boundary (DHSC 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.
- 1.2 DHSC (and Monitor as the regulator for NHS foundation trusts, operating as NHS Improvement (NHSI)) 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.
- 1.3 In order to achieve this, the Department issues a group wide annual report and accounting manual every year, the Group Accounting Manual (GAM), containing the requirements DHSC group bodies need to follow when preparing their annual reports and accounts. Additionally, NHSI separately publishes the annual reporting requirements for NHS foundation trusts via the 'NHS Foundation Trust Annual Reporting Manual' (FT ARM). The FT ARM contains the formal accounts direction, but foundation trusts will follow the GAM for accounts requirements.
- 1.4 The GAM requires DHSC 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 GAM only includes detailed accounting guidance where DHSC group bodies are:
- required to depart from IFRS or the FReM;
 - required to make specific disclosures in addition to IFRS and the FReM, or;
 - faced with particular circumstances that IFRS or the FReM do not address.
- 1.5 Updates to the GAM follow the same principle and, on that basis, are required where IFRS or the FReM have changed, or when DHSC group bodies are required to make specific extra disclosures.
- 1.6 Some content for 2020–21 is not yet available, such as Treasury Discount Rates. The GAM indicates where this is the case, and the manual will be revised later in the year once this content is known. The additional guidance document published alongside the updated 2020–21 GAM and will signpost the changes made within the manual.

2. Background to this consultation

- 2.1 This consultation related to the draft GAM for 2020–21. The consultation period ran from 24 January 2020 until 21 February 2020. Proceeding the consultation period, the revised GAM has been subject to further assessment by HM Treasury’s Financial Reporting Advisory Board (FRAB) to clear the final draft.
- 2.2 Detailed feedback has been received from the user community and technical experts, which has helped inform and enhance the 2020–21 GAM. The proceeding sections of this document summarise the technical questions posed, responses received, and the Department’s action.
- 2.3 Some feedback from the audit community was received post consultation. These responses have been included in this document and, where appropriate, changes stemming from these responses have been made to the GAM.
- 2.4 Subsequent to this consultation, in March 2020, FRAB deferred implementation of IFRS 16 to 2021–22, thus making guidance relating to accounting for leases in the draft 2020–21 GAM no longer applicable. As a result, relevant sections of the GAM have been redrafted and accounting for leases reverted to the previous guidance under IAS 17. Consequently, the users should note that changes relating to IFRS 16 implementation listed later in this document are not reflected in the published GAM, however, all comments made by the respondents have been considered and will be reflected in the updated edition of the IFRS 16 supplement as well as in the 2021–22 GAM.
- 2.5 Following this consultation and after obtaining approval by FRAB, the [2020–21 Group Accounting Manual](#) was published on 30 April 2020.

3. Details of consultation questions and responses

Adoption of IFRS 16 leases

- 3.1 The objective of IFRS 16 is to report information that faithfully represents lease transactions, and provide a better basis for users of financial statements to assess the amount, timing and uncertainty of cash flows arising from leases.
- 3.2 Specific consultation regarding the adoption of the Standard by HM Treasury took place in previous financial years. DHSC group wide consultations coincided with the IFRS 16 Exposure Drafts published by HM Treasury.
- 3.3 The draft 2020–21 GAM has been revised and supplemented in various areas accordingly. This includes:
- Chapters 2, 4 and 5;
 - Minor clarifications offered in Chapter 4 Annex 5;
 - Inclusion of the HM Treasury incremental borrowing rate in Chapter 4 Annex 7;
 - The provision of a new annex, Chapter 4 Annex 11, and;
 - Chapter 5 Annex 1.

Consultation questions on the IFRS 16 GAM guidance

Do you have any comments regarding the HM Treasury interpretations and adaptations for IFRS 16?

Summary of responses

- 3.4 A very limited number of responses have been received which reflects the fact that the respondents already had opportunity to provide their feedback and comments in earlier consultations held on GAM 2019–20 and GAM IFRS 16 Supplement.
- 3.5 No specific issues have been raised in relation to the HM Treasury's interpretations and adaptations for IFRS 16. One respondent has made a comment that the standard is very complex, and its implementation is likely to put a pressure on resources of the reporting entities.

DHSC's decisions

- 3.6 The Department will continue to liaise with the HM Treasury on finalising the accounting and budgeting approach to IFRS 16. This will enable robust guidance to be developed in the GAM around all of the proposed public sector interpretations and adaptations of IFRS 16, help to assist DHSC group bodies in applying IFRS 16 and, where possible, alleviate the reporting complexities and pressures.

Do you have any comments regarding the guidance offered in the Group Accounting Manual for entities acting as a lessee under IFRS 16?

Summary of responses

- 3.7 Comments from the respondents included requests for further guidance around the accounting for irrecoverable VAT in the lease arrangements, clarification for accounting treatment of void spaces and impact of changes in index rates on re-measurement of the lease liability in the service concession arrangements. Some of the respondents also suggested that illustrative examples included in the guidance could be supplemented by additional scenarios with contrasting judgments being made.
- 3.8 Some respondents expressed concern that discount rate for the calendar year 2021 will not be provided by HM Treasury until December 2020 observing that business cases, plans and budgets will have to be based on the nominal discount rate for the previous year where it is not readily determinable from the lease. Any subsequent change in the rate could result in cost pressure (or benefit) and these will have to be managed by entities within a short period of time.

DHSC's decisions

- 3.9 The Department is grateful for respondents identifying where the guidance offered can be refined to enhance its clarity and will adopt the various suggestions made in the subsequent publications of the IFRS 16 guidance accordingly.
- 3.10 We would like to note that some of the suggestions have been addressed elsewhere in other publications. For example, void spaces treatment has been discussed through FAQ published by the NHSE/I.
- 3.11 The DHSC will continue to discuss the approach on VAT with the HM Treasury and this has been subject of extensive discussions held recently with Other Government Departments (OGDs).
- 3.12 We are satisfied that illustrative examples in their current form supplement the guidance appropriately and have received a positive feedback from the respondents. The GAM explains in paragraph 4.574 that 'The judgements will not

provide accounting determinations for all instances in which entities enter into such arrangements'.

Do you agree or disagree with the accounting policy approach mandated in the Group Accounting Manual in which DHSC Group bodies must adopt and exercise a low value lease exemption threshold of £5,000?

Summary of responses

3.13 The responses were supportive of the accounting policy approach mandated in the GAM with one respondent suggesting that the threshold has been set too low and recommending increasing it to £50,000.

DHSC's decision

3.14 Given the broad support noted by the respondents and the consistency with the capitalisation threshold for owned assets, we are satisfied that the current threshold of £5,000 is appropriate.

Do you agree or disagree with the accounting policy approach mandated in the Group Accounting Manual of not applying IFRS 16 to other intangible assets not covered by paragraph 3(e) of the Standard?

Summary of responses

3.15 Majority of the responses supported decision to not apply IFRS 16 to other intangible assets not covered by paragraph 3(e) of the Standard pointing out that it creates a greater consistency in the approach between group bodies and observing that it is unlikely the most group bodies would apply IAS 17 or IFRIC 4 to arrangements involving intangible assets in the past.

3.16 One respondent expressed a concern that there is a widening mismatch between budgetary impact of the tangible assets and intangible assets which are increasingly more revenue in nature and observed that by mandating that IFRS 16 cannot be applied to intangible assets there is less scope for capitalising spend on IT/digital contracts.

DHSC's decision

3.17 Given the broad support noted by the respondents, and our engagement with OGDs which has suggested there is consensus with this rationale, we are content that IFRS 16 should not apply to other intangible assets not covered by paragraph 3(e) of the Standard. The Annex 11 to Chapter 4 has also been updated to confirm how entities should use IAS 38 to account for intangible assets.

Do you have any comments regarding the guidance offered in the Group Accounting Manual for entities acting as a lessor or intermediary lessor under IFRS 16?

Summary of responses

- 3.18 Respondents provided a limited number of comments to this question with one respondent requesting further guidance on accounting for void spaces, and another raising point that lessor accounting under IFRS 16 is complex and supplementing the guidance with illustrative examples could clarify certain accounting approaches and improve overall understandability.

DHSC's decision

- 3.19 Following suggestions made in response to this question the DHSC has expanded the Annex 11 to the Chapter 4. Additional details have been included in the guidance from the lessor perspective to help identify certain changes to the accounting under IAS 17 and improve readability. There is also an illustrative example added to help users apply the revised requirements for intermediate lessors.
- 3.20 Guidance on void spaces will be expanded on in the IFRS 16 supplement to the GAM. We would like to note that guidance on these arrangements is also available in the NHSE&I publications mentioned earlier.

Do you have any comments regarding the guidance offered in the Group Accounting Manual concerning disclosure requirements under IFRS 16?

Summary of responses

- 3.21 A limited number of responses have been received with suggestion made that model disclosures for the sector provided at an early stage in the year would be welcomed.
- 3.22 One respondent requested a clarification to the guidance provided in paragraph 4.645 on interaction between summarisation schedules and annual accounts. Further guidance is needed on what is meant by consistency between information disclosed on the summarisation schedules and what is being reported in the annual accounts.

DHSC's decision

- 3.23 DHSC's view is that disclosure in local accounts is a matter that should be considered on the basis of materiality for the local entity and approach agreed with auditors. The summarisation schedules take a particular approach to satisfy

consolidated requirements. In this regard they may significantly inform the approach an entity may wish to consider.

- 3.24 DHSC is working with colleagues in the NHSE&I on creating collection requirements and consolidation returns. This will be communicated with group bodies early in 2020–21.

Do you have any further comments regarding IFRS 16 application described in the Group Accounting Manual?

Summary of responses

- 3.25 Few comments have been received with one respondent noting that GAM provides guidance on IFRS 16 in various parts of the manual, and it would be easier for the readers to find relevant information if all guidance was provided in one place and not repeated in other parts of the manual. This would minimise the risk that inconsistencies are introduced when guidance is updated.
- 3.26 A request was made by another respondent to clarify the basis, including reference to the appropriate International Financial Reporting Standard, for the measurement of liabilities relating to PFI and similar arrangements that did not meet the definition of a lease under IAS 17.
- 3.27 It was also requested that GAM clarifies the status of other published guidance. Namely, whether IFRS 16 FAQ published by NHSE&I is mandatory or for guidance only.

DHSC's decision

- 3.28 The Department is grateful for respondents identifying further improvements to the guidance in respect of PFI and similar arrangements. The Department will adopt the various suggestions made in the subsequent publications of the IFRS 16 guidance accordingly.
- 3.29 The DHSC has taken approach to listing the public sector interpretations and adaptations alongside providing some high-level guidance within the Chapter 4. Additional annex is then created to explain further detail of the Standard. This is a consistent approach taken in the GAM for updates relating to new Standards adoption. We do cross reference Annex 11 for disclosure requirements when raised in Chapter 5, and also replicate the interpretations and adaptations between Chapter 4 and its Annex 1. To better explain how the manual is constructed, additional detail has been provided in Chapter 1 and Chapter 4 Annex 1.

Changes to the content of the annual report stemming from the 2020–21 FReM

- 3.30 The 2020–21 FReM underwent significant revision during the implementation of HM Treasury commitments made via The Government Financial Reporting Review. This review stemmed from insights offered by the Public Administration and Constitutional Affairs Committee's (PACAC's) Accounting for Democracy reports.
- 3.31 The Department has engaged with HM Treasury throughout the review process being a member of the Government Financial Reporting Review Departmental sub-group, and the 2020–21 FReM Working Group, as well as commenting on the review process and revised FReM as a member of the Financial Reporting Advisory Board, and as part of the formal consultation HM Treasury held on the draft 2020–21 FReM. DHSC also separately consulted with the DHSC Group on the 2020–21 FReM to help inform the DHSC Group response submitted to HM Treasury.
- 3.32 Consultation questions were posed to enable entities to both comment on specific elements of the revisions made to annual report disclosure requirements and comment more generally on the guidance offered around the content of annual reports.

Consultation questions on the content of the annual report stemming from the 2020–21 FReM

Do you have any comments on the changes made to the guidance relating to the Performance Report in Chapter 3 of the Group Accounting Manual?

Summary of responses

- 3.33 Few responses have been received to this question with some users noting that emphasis on the performance report to be 'fair, balanced and understandable' is appropriate and consistent with developments in other sectors.
- 3.34 A clarification was sought on the required length of the performance overview and meaning of the guidance, such that the lay user should obtain sufficient level of information from this part of the report without a need to look further beyond overview section unless interested.
- 3.35 Further guidance was requested on trend data and the time period it should cover as well as clarification on what data, central to decision making, needs to be disclosed in the context of NHS bodies.

DHSC's decisions

- 3.36 We are satisfied that in respect to the performance overview, the phrasing reflects the guidance in the 2020–21 FReM. A particular emphasis is given on the fact the overview should be sufficient for the lay user to read and look no further, unless they were specifically interested. The rest of the document is therefore for those with specific interest. Given the emphasis placed on this by HM Treasury, we consider it necessary to reiterate in the GAM.
- 3.37 In response to the suggestion posed by the respondent, a paragraph has been included to identify the HMT considerations offered in Chapter 3 of the FReM. The GAM suggests that trends should be employed to set an appropriate context and a clear explanation of the employment of trend data will assist here.
- 3.38 The paragraph 3.22 of the guidance has been amended to further clarify data disclosure requirements.

Do you have any comments on the changes made to the guidance relating to the Governance statement in Chapter 3 of the Group Accounting Manual?

Summary of responses

- 3.39 A limited number of comments were received in response to this question. One user observed that most NHS bodies have historically included information in the Governance statements but setting out specific requirements is likely to ensure a consistent reporting.
- 3.40 A request for clarifying the guidance was made in relation to the paragraph discussing the extent to which arrangements comply with requirements for specific sectors and jurisdictions governed by the Relevant Authorities such as the central government Corporate Governance Code and the Orange Book. It is considered helpful if the guidance could provide examples of the requirements for some NHS bodies which are not required to comply with the central government Corporate Governance Code or the Orange Book.

DHSC's decisions

- 3.41 It is judged that the GAM appropriately references the extant guidance provided by national bodies and it is impractical for it to contain all of the application guidance to all respects of the ARA.

Do you have any comments regarding the guidance provided in relation to the staff turnover disclosure requirement in Chapter 3 of the Group Accounting Manual?

Summary of responses

- 3.42 Several comments have been made in response to this question. One of the respondents observed that there may be a practical issue of the timing of information being available in May for reporting and the importance of ensuring that the timetable for information being available is aligned with any new reporting requirement.
- 3.43 Considering that for most CCGs and NHS providers, information relating to the staff turnover is available from the NHS Digital workforce statistics, it has been suggested that the GAM should recommend referring to the website. This will make it clear that for those bodies this requirement is met by an additional sentence in their staff report.
- 3.44 A concern was raised that entities not covered by the workforce statistics will be unable to meet staff turnover disclosure requirement without additional data collections and whether additional data collection could be used by the entities as a reason for not complying with this requirement.

DHSC's decisions

- 3.45 The guidance in the paragraph 3.72 has been amended to reflect that the entities which are part of the NHS Digital workforce statistic should refer to that data rather than duplicating it. The guidance is also clearer on the point that the Cabinet Office guidance is used on a comply or explain basis.

Do you have any comments regarding the guidance provided for the provision of staff engagement indicators in Chapter 3 of the Group Accounting Manual?

Summary of responses

- 3.46 Only one comment has been received with the respondent suggesting that those entities that do not participate in the Civil Service People Survey should provide similar indicators suggesting that NHS staff survey could be a suitable equivalent.

DHSC's decisions

- 3.47 We agree with this comment and amended paragraph 3.71(f) accordingly.

Do you have any further comments in relation to Chapter 3 of the GAM?

Summary of responses

- 3.48 Extensive comments were provided by respondents on this question which included; a request for additional guidance on how pensions should be treated in staff sharing arrangements, a clarification on whether disclosures for senior managers should relate to the amounts received by the individual or the total cost to the entity, and further guidance on whether paid out annual leave should be included within disclosed remuneration for senior managers.
- 3.49 One respondent also requested further guidance on whether the required disclosure for the remuneration range should be on same basis as the pay multiple calculation.
- 3.50 It has been observed that the GAM requires auditors to provide an opinion on the disclosures on Parliamentary accountability. This is in conflict with the NAO's Code Guidance Notes AGN 05 paragraph 43 which does not include the requirement to audit these disclosures.
- 3.51 One respondent expressed concern that NHS bodies are required to report on staff sickness, however, the information is not available until after the draft accounts have been submitted, with another respondent observing that the arrangements relating to IR35/off-payroll arrangements are being amended from 1 April 2020 with implications for the public sector.

DHSC's decisions

- 3.52 The Department is grateful for respondents identifying further improvements to the Chapter 3 of the manual. A number of changes have been made within the chapter to reflect the suggestions raised by the respondents and the make the guidance clearer.
- 3.53 In some areas, such as disclosures in the remuneration report, where it is judged that the GAM's current wording appropriately reflects guidance provided in the FReM and in the illustrative statements published by the HMT, no changes are considered necessary.

Other changes to the 2020–21 GAM

- 3.54 The GAM reflects the revisions being made to the financial architecture of the DHSC Group through implementation of the long-term plan as well as signposting minor updates reflecting revised Conceptual Framework issued by the IASB in 2018.

Do you have any comments on other changes made to the Group Accounting Manual?

Summary of responses

3.55 No comments were made.

Do you have any other general comments on the draft Group Accounting Manual?

Table 1: Consultation responses and DHSC's decisions

This table summarises the responses received regarding wider comments respondents provided in the left column, with DHSC's response to the comments in the right column:

<p>One respondent requested the GAM to contain links to the full standards via the EY portal and suggested that the manual should clarify that it supplements the Standards themselves and should not be read in isolation.</p>	<p>It is considered that the guidance in this respect is sufficient. In Chapter 1 of the GAM we explain the purpose of the manual and note that readers should familiarise themselves with the Standards. Our view is that it is reasonable to expect that the entities know how to access accounting Standards.</p>
<p>One respondent noted that GAM refers to the Charities SORP and update bulletin which has been superseded by a second edition of the SORP. As the second edition of the SORP is applicable for periods starting on or after 1 January 2019, this is the edition that should be referred to in the GAM 2020/21.</p>	<p>The relevant paragraph has been updated accordingly and the reference to the update bulletin removed.</p>
<p>One respondent observed that paragraph 2.6 states that the accounts of the DHSC group must comply with EU adopted IFRS. This would be clearer if it referred to EU adopted IFRS as adapted and interpreted by HM Treasury via the Financial Reporting Manual.</p>	<p>The paragraph in question is to inform the users what the accounting framework and main source of guidance are. The manual then explains in paragraphs 2.12 and 4.1 applicability of the IFRS where references to FReM are made.</p>
<p>One respondent observed that there is no reference to some of the regulations such as the Companies (Miscellaneous Reporting) Regulations 2018 which apply to financial years beginning on or after 1 January 2019, Companies (Directors' Report) and Limited liability Partnerships (Energy and Carbon Report) Regulations 2018 that came into force for companies from 1 April 2019.</p>	<p>We will consider how guidance in this area can be expanded and whether there is a need to make references to regulations in question. The users should note that these regulations are not directly applicable to the public sector and currently are not referenced in the FReM.</p>

<p>One respondent requested for additional guidance how IFRS 15 should be applied to research and development income/grants.</p>	<p>GAM provides extensive accounting guidance for IFRS 15 in Chapter 4 of the manual. We will consider further guidance on accounting for research and development income/grants.</p>
<p>One respondent suggested that guidance in Annex 8 to Chapter 4 should reference ICSs and STPs or making change to the layout of the annex by moving paragraphs 4.492 and 4.493 to the start of the annex.</p>	<p>We do not consider changes to the current guidance in the Annex 8 to Chapter 4 necessary but will monitor this area and update if required. Also, the layout of the Annex seems appropriate with 'New Models of Care' provided at the end of the Annex.</p>
<p>One respondent suggested that guidance on the element of the employers' pension contribution is referred to in the 2020/21 GAM.</p>	<p>We would like to note that for 2019–20 we explain Pension Contribution Treatment through the additional guidance. We will consider whether this should be referenced in the next edition of the manual.</p>
<p>One respondent asked for clarification around the guidance on payment performance included in Chapter 5 of the manual (paragraph 5.148).</p>	<p>Guidance in Chapter 5 has been amended to make it clearer.</p>
<p>One responded asked for clarification on the adaptation of IAS 27 in a sense that it is only applicable to investments in entities that have not been designated to the DHSC group.</p>	<p>The GAM reflects current interpretations and adaptations of the standards as mandated by HMT through FRoM.</p>
<p>One respondent asked for expanding the guidance on the treatment of grants received from bodies other than government, particularly in relation to the application (or not) of IFRS 15 and IAS 20.</p>	<p>Users should note that GAM clarifies accounting for donated assets (and grants) in chapter 4 of the manual (paragraphs 4.80 to 4.88).</p>
<p>One respondent suggested that section within Chapter 4 describing accounting for newly created NHS trusts and foundation trusts should provide approach that needs to be followed by CCGs in their first period of operation noting however that paragraph 4.524 does provide some guidance in this area.</p>	<p>As noted in the question posed by the respondent, paragraph 4.524 covers guidance for newly formed CCGs. We will consider additional guidance to explain requirements for new group bodies.</p>
<p>One respondent observed that the disclosure requirements of IAS 16 Property, Plant and Equipment 77c) were removed on the introduction of IFRS 13 Fair Value. However, as the GAM adapts the valuation of PPE to current rather than fair value there is a potential risk that these additional disclosures in relation to the methodology and assumptions involved in valuing</p>	<p>We would like to bring respondents attention to the paragraphs 4.107 to 4.119 which explains in detail valuation approach. Particularly 4.116 explains circumstances in which fair value or current value are used.</p>

PPE are missed.	
A number of enhancements were suggested in relation to the illustrative accounting policies included in the Annex 1 of Chapter 5.	Several example accounting policies in Annex 1 to Chapter 5 have been amended and redrafted to reflect recommendation raised by the respondents.
One respondent observed that Auditing Standard ISA 540 requires an increased focus on management estimates including specific emphasis on the importance of the auditor’s decisions about controls relating to accounting estimates and suggested that the GAM should contain similar emphasis on the processes and controls for management to consider when making accounting estimates.	This recommendation has been noted and we will consider how to emphasise this in the guidance.

Amendments to IFRS effective for 2020–21

- 3.56 There are various minor amendments to IFRS, effective from 1 January 2020, for which, it has been assessed, no specific interpretation is required for the DHSC group. These include amendments to the Conceptual Framework, IFRS 3 Business Combinations as well as change to the definition of material in IAS 1 and IAS 8.
- 3.57 Consequently, either no amendments or very minor amendments have been made in the GAM.

Consultation question on amendments to IFRS effective for 2020–21

Do you consider any of the IFRS amendments effective for 2020–21 as requiring any further explanation in the Group Accounting Manual?

Summary of responses

- 3.58 Respondents had no expectation of any IFRS standard amendments generating an impact to the health sector which would require additional contextualised guidance provided by the GAM.

DHSC's decisions

- 3.59 DHSC is content to publish the GAM without any additional guidance offered in relation to the amended IFRS standards, agreeing that no specific contextualisation is required for DHSC group bodies. DHSC will continue to monitor whether this judgement remains appropriate.

4. Conclusion to the consultation

- 4.1 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 2020–21 GAM before publication and finalisation of the year end 2019–20 GAM, which we hope will ensure they better meet user needs.
- 4.2 Despite the one-year deferral of the IFRS 16, which means that some of the comments and suggestions put forward by the respondents are not included in the published document, the feedback obtained during this consultation is hugely valuable and will contribute to clearer and more comprehensive guidance in future.
- 4.3 In considering the comments received, we have needed to ensure that the guidance given in the GAM is clear and sufficient, without becoming overly detailed or prescriptive. In some cases, we have noted comments made but have concluded that the guidance should remain as drafted.
- 4.4 We would like to thank all respondents for their direct input in to delivering a product FRAB was content to approve. There is always a scope to deliver further improvements to the GAM, and we have taken away a number of issues from this consultation for consideration in drafting the 2021–22 manual. We will welcome your input to the GAM 2021–22 in due course.
- 4.5 [The 2020–21 GAM has been published on GOV.UK.](#)

Annex 1: List of respondents to the consultation

Grant Thornton UK LLP

BDO LLP

NAO

Healthcare Financial Management Association (HFMA)

Ernst and Young LLP

Deloitte LLP

Royal Berkshire NHS Foundation Trust

The Royal Orthopaedic Hospital NHS Foundation Trust

Leicester City CCG

Sussex CCGs (Brighton & Hove, High Weald & Lewes Havens, Crawley, Horsham & Mid Sussex, Coastal West Sussex, Eastbourne, Hailsham & Seaford, Hastings & Rother)

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