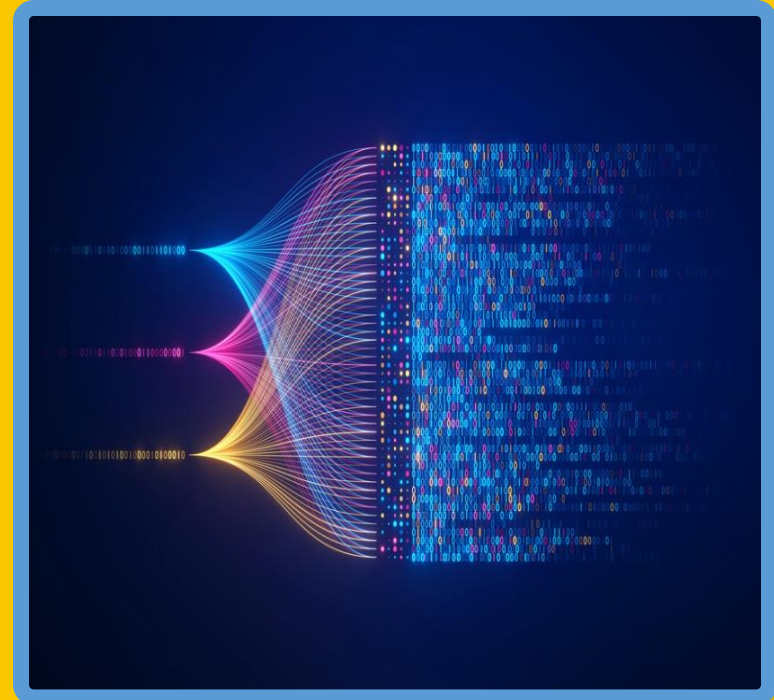


# PLICS

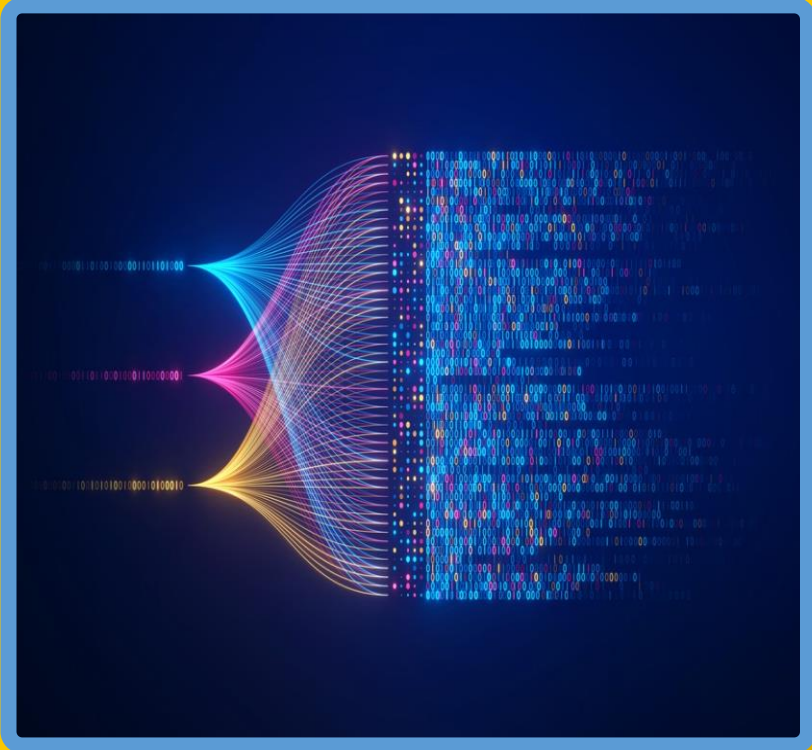
## Patient Level Information Costing System

Greg Sheriston | 17. 06. 2025



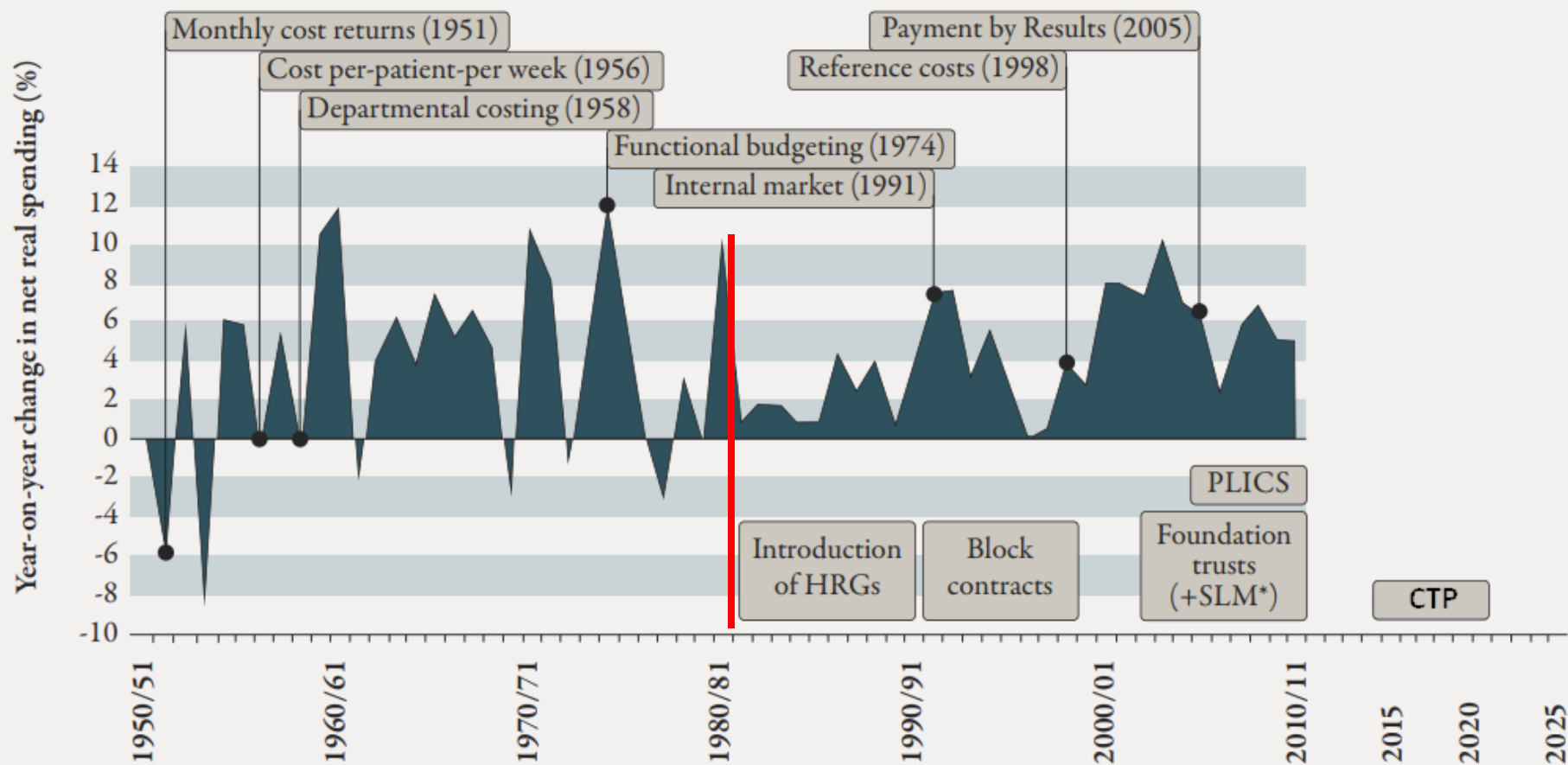
# Contents

- History of Costing
- What isn't PLICS
- What is PLICS
- PLICS Costing - Overview
- PLICS Costing - How it works
- PLICS Costing - Outputs
- Benefits
- Trust and finance objectives



# History of Costing in NHS

Figure 1: Year-on-year change in UK NHS net real spending 1950–2011, annotated with major costing reforms and trends



Source: real spend data from Appleby and others (2009)

\*Service line management

# What isn't PLICS?

- not averages ← that was reference costs
- not a restatement of:
  - budget statements
  - the standard accounts (PFR)

In fact, it is...

not even P!

Episodes and Attendances... and activities

“EAALICS”

# What is PLICS ?

## Patient-Level

It's at Episode and Attendance Level

Why Patient-Level? No such thing as an average patient

## Information

It uses Activity Data (*discuss later*)

## Costing

*Financial Modelling*

Financial Ledger → Resources → Activities (*next*)

## System

PLICS involves such complex data and logic that we need a dedicated system to process it

We also follow a system of rules set by NHSE

Consistent methods across trusts

# PLICS Costing Overview

## Accounts

2022/23  
£000

Income from sale of goods and services	(1,631,684)
Other operating income	(13,653)
<b>Total operating income</b>	<b>(1,645,337)</b>
Staff costs	1,536,464
Purchase of goods and services	157,252,961
Depreciation and impairment charges	206,029
Provision expense	30,693
Other operating expenditure	159,194
<b>Total operating expenditure</b>	<b>159,185,341</b>
<b>Net operating expenditure</b>	<b>157,540,004</b>
Finance expense	5,046
<b>Net expenditure for the year</b>	<b>157,545,050</b>
Other (gains)/losses	425
Net (gain)/loss on Transfer by Absorption	(324,602)
<b>Total net expenditure for the year</b>	<b>157,220,873</b>
<b>Other comprehensive net expenditure</b>	
<b>Items which will not be reclassified to net operating costs</b>	
Net (gain)/loss on revaluation of Financial Assets <sup>173</sup>	(270)
Actuarial (gain)/loss in pension schemes	-
Movements in General Fund	-
<b>Total other comprehensive net expenditure</b>	<b>(270)</b>
<b>Comprehensive net expenditure for the year</b>	<b>157,220,603</b>



## RESOURCE

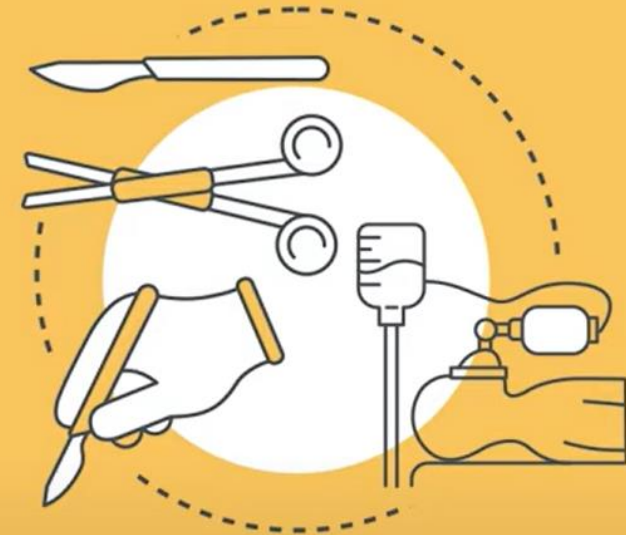


**NURSE**

**DOCTOR**

**CONSUMABLES**

## ACTIVITY



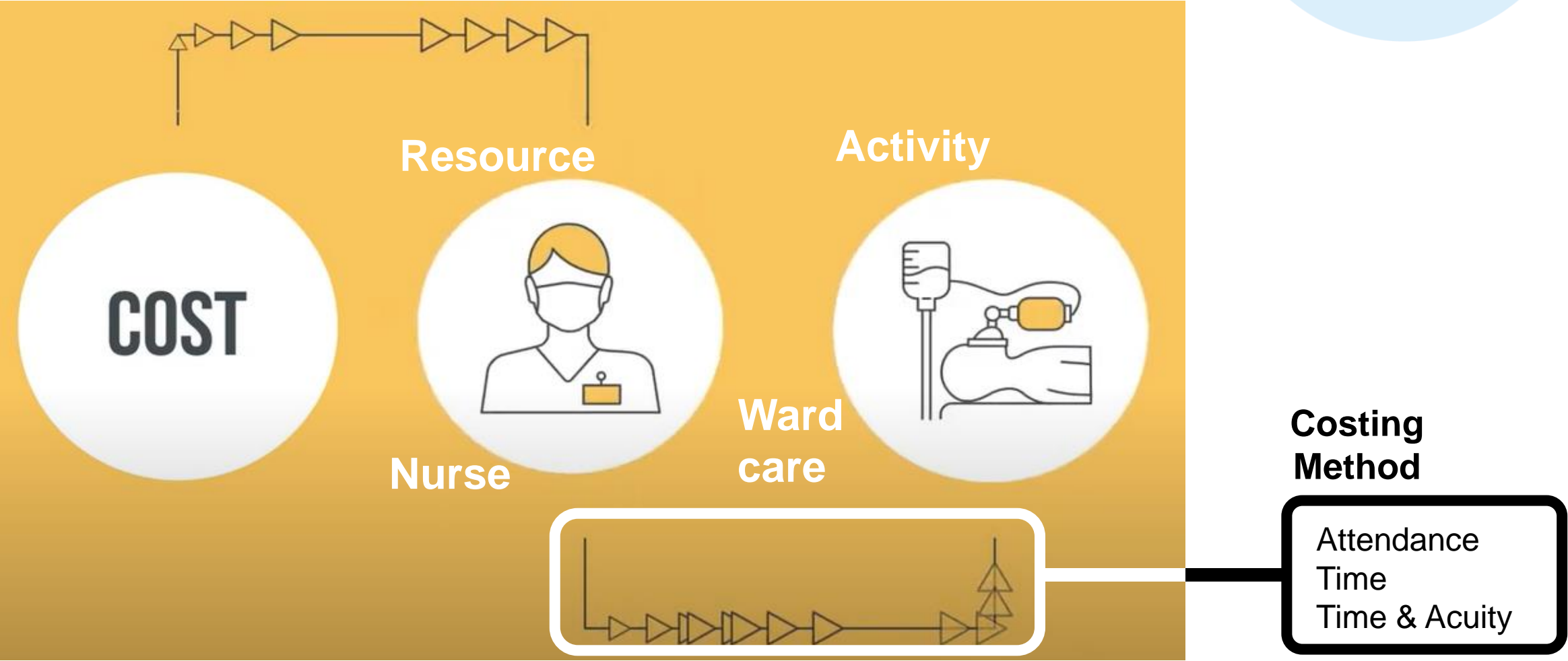
**INPATIENT CARE**

**SURGICAL PROCEDURE**

**OUTPATIENT APPOINTMENT**

**PATHOLOGY TEST**

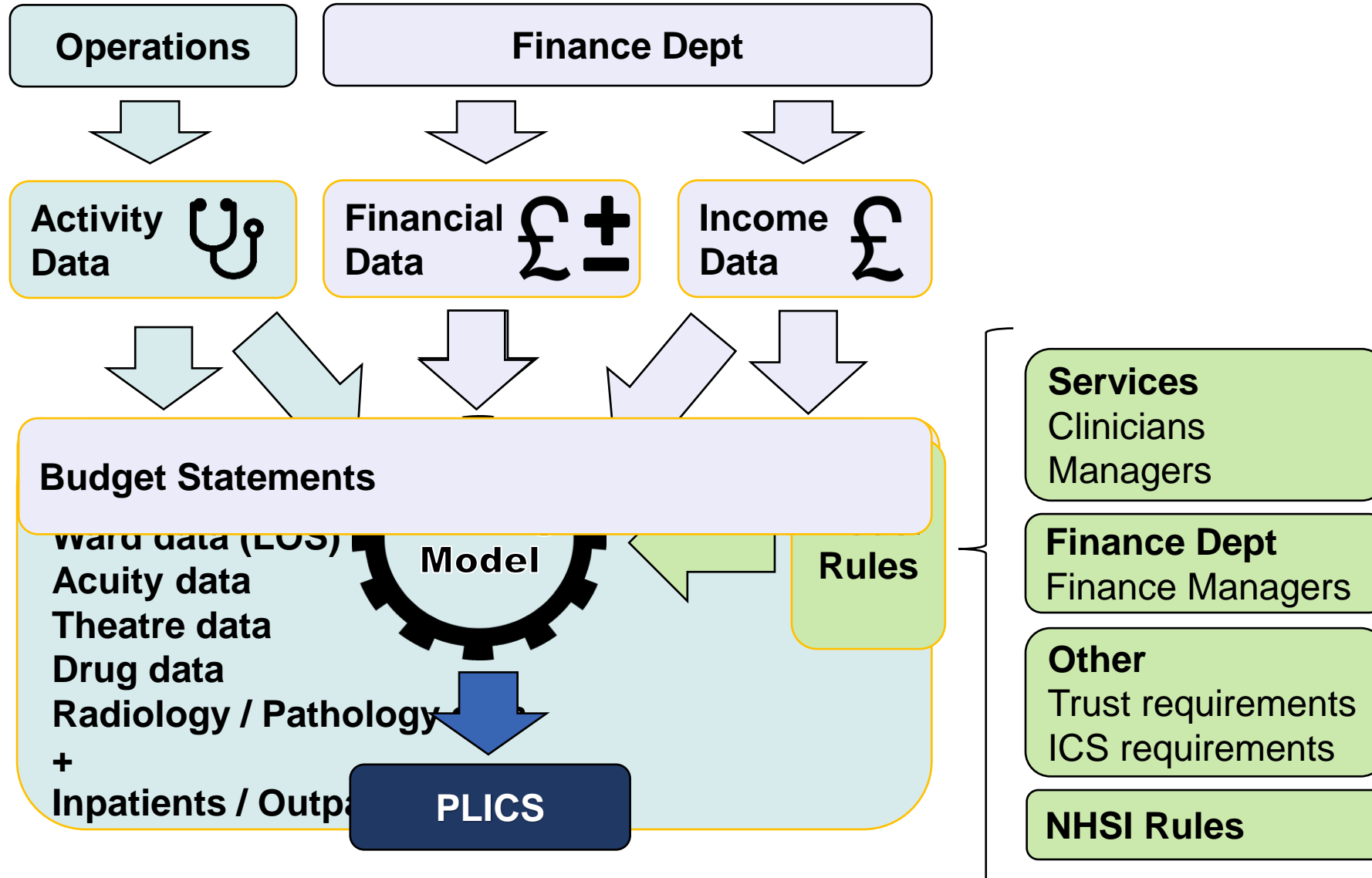
# PLICS Costing Overview





# PLICS Costing

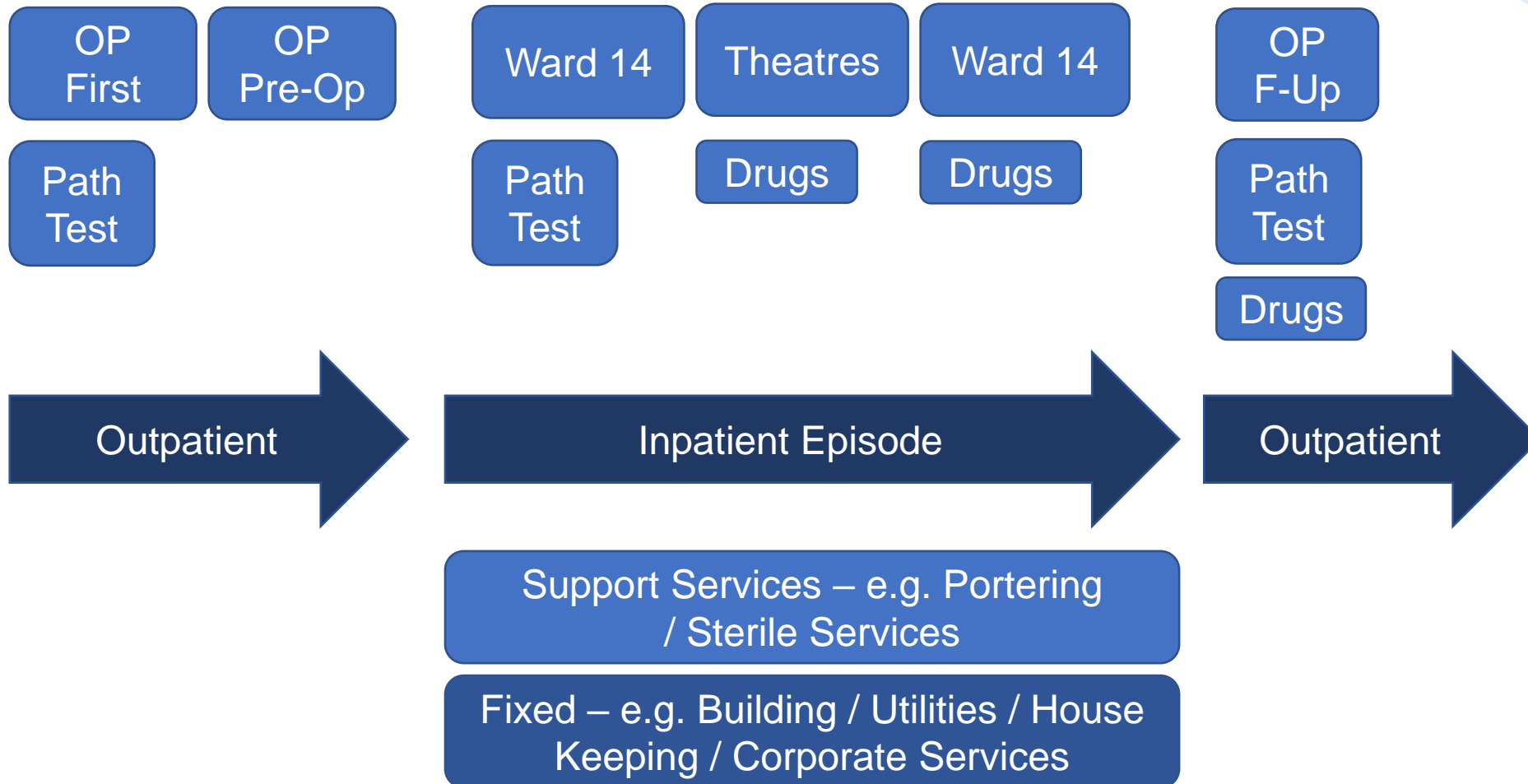
## How it works



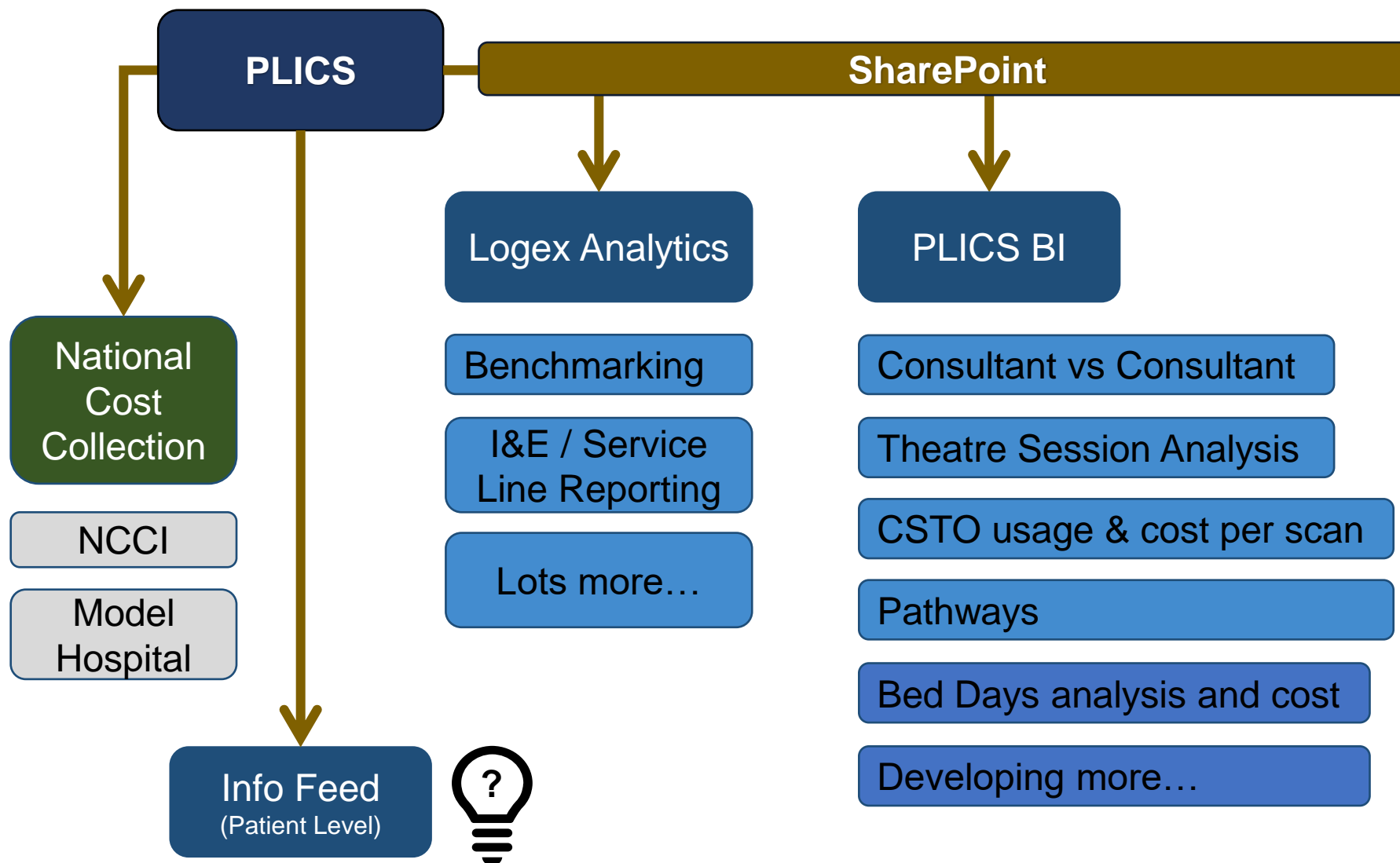


# PLICS Costing

## How it works



# PLICS Costing Outputs



# Benefits

## **Internal**

Transparency of income and costs

Service Line Reporting

Supports business cases

Supports WAVE program

Supports Pathway analysis

## **External**

NCCI Index

Inform tariff setting

Model Hospital

PLICS Dashboard

## **Internal / External**

Identifies clinical variation

Benchmarking

# Trust and finance objectives

TRUST	1 - Provide outstanding care in the best place at the right time
	2 - Empower and support our people to be the best they can be
	3 - Improve health and wellbeing within our communities
	4 - Continuously learn and improve
	5 - Work collaboratively with partners in the community

FINANCE Resourcing Our Future	1 - Our clinical and support teams will have the right resources to enable them to provide an outstanding service
	2 - We will have informed leaders, acting with responsible freedom to deliver our collective responsibilities
	3 - We will exhibit demonstrable value in the work that we do

PLICS

## Patient Level Information Costing System

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