

## PMA Excellence in Primary Care Finance Certificate

| Module                                  | Unit                                                                                                                                                                       |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Understanding finance in Primary Care | 1 The Structure of Finance in Primary Care today<br>2 The Future of Finance in Primary Care in the NHS<br>3 The Statement of Financial Entitlements<br>4 Types of Contract |
| 2 Format of accounts                    | 1 Basics of Accounting<br>2 Introduction to Partner Accounts<br>3 The Profit and Loss Account<br>4 The Balance Sheet<br>5 Software and Practice accounting systems         |
| 3 Internal Controls                     | 1 Why do we need controls?<br>2 Key issues, monitoring and the risk of fraud<br>3 Income, purchase and payments controls<br>4 Safeguarding assets and investments          |
| 4 Income                                | 1 Systems used<br>2 The Statement of Financial Entitlements<br>3 Non-NHS Income                                                                                            |
| 5 Controlling Expenditure               | 1 Staff Costs<br>Medical Expenses, Insurance, Premises and<br>2 Administration Costs<br>3 Stock and other tips for Controlling Expenditure                                 |
| 6 Payroll and pensions                  | 1 Payroll<br>2 Pensions<br>3 IR35                                                                                                                                          |
| 7 Budgeting                             | 1 Why do we use budgets?<br>2 Profit and Loss budget<br>3 Cash budgets<br>4 Budgetary Control                                                                              |
| 8 Other Practice Finance Considerations | 1 Primary Care Networks (PCNs)<br>2 GP Federations & Super Practices<br>3 VAT                                                                                              |