Belfast Health and Social Care Trust

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REVENUE BUSINESS CASE GUIDANCE

Guidance on the administration, management, approval and evaluation of Revenue Business Cases and Post Project Evaluations

DOCUMENT CONTROL

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Audience

This guidance applies to all Belfast Health and Social Care Trust staff involved in the development, approval, implementation, monitoring or evaluation of Revenue Business Cases and associated Post Project Evaluations.

Distribution

This guidance will be published on the Trust intranet (The Loop) and made available to all Trust staff.

Basis of Guidance

This guidance has been developed having regard to the Department of Finance (DoF), Department of Health (DoH), Commissioners and Trust guidance governing expenditure appraisal, business case development, approval processes, monitoring and post project evaluation.

The documents listed below represent the principal guidance, circulars and instructions that informed the development of this guidance and provide an audit trail of the requirements upon which it is based.

Core Guidance

- Better Business Cases NI (BBC NI) Guidance
- Department of Health User Guide for the Operational Application and Approval of Business Cases (May 2024)

Current DoH Circulars

- Circular HSC(F) 06-2024 New Developments to Business Case Guidance

- Circular HSC(F) 10-2024 Update to the DoH User Guide to Better Business Cases and the Approval Process
- Circular HSC(F) 17-2024 New Business Case Pro-forma Coversheet

Historical Guidance

- Circular HSC(F) 05-2022 Better Business Case User Guidance and Approval Procedures (superseded)
- Circular HSC(F) 12-2023 DoH User Guide to Better Business Cases and the Approval Process (Version 2) (superseded)
- Letter from DoF and Corporate Governance, DoH/SPPG regarding Better Business Cases Guidance and Templates, including the revised Post Project Evaluation (PPE) Template (2023/24)
- FD (DoF) 02/24 New Developments to Business Case Guidance

Other Relevant Guidance

- Relevant Commissioner circulars, funding guidance and associated correspondence
- Trust Standing Orders and Standing Financial Instructions

Version History

Date	Version	Author	Summary of Changes
24.06.2026	1.0	Leona McCullough	Initial Issue

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1.0 Introduction and Purpose

1.1 Policy and Guidance Framework

HM Treasury and Department of Finance (DoF) guidance requires that public expenditure proposals are supported by appropriate appraisal and evaluation arrangements. The principles set out within *HM Treasury's Green Book* provide the foundation for public sector expenditure appraisal and are reflected within Northern Ireland's expenditure approval framework.

All expenditure proposals and decisions, whether capital, revenue or a combination of both, must be subject to appraisal that is proportionate to the value, complexity, risk and resources involved.

Within the Health and Social Care (HSC) sector, expenditure appraisal arrangements are based on Better Business Cases NI (BBC NI) and the Five Case Model, which are issued by the Department of Finance as the primary appraisal framework. This is supported by Department of Health (DoH) guidance and associated circulars, which set out the governance, approvals processes and operational requirements specific to HSC organisations.

The purpose of appraisal is to support transparent, evidence-based decision-making by ensuring that expenditure proposals are strategically aligned, represent value for money, are affordable and can be delivered successfully. Appraisal involves consideration of the need for expenditure, identification and assessment of alternative options, evaluation of risks and benefits, and demonstration that the preferred option represents the most appropriate use of public resources.

Business cases form an integral part of the appraisal process and support decisions to commit, change, continue or extend expenditure. They must be prepared and approved before expenditure is committed and must not be completed retrospectively to justify decisions where expenditure has already been incurred.

The Trust has established local arrangements for the development, approval, administration, monitoring and evaluation of Revenue Business Cases and associated Post Project Evaluations. These arrangements support the consistent application of regional appraisal requirements and Trust governance processes.

1.2 Definition of a Revenue Business Case (RBC)

A Revenue Business Case (RBC) is a formal, evidence-based appraisal that supports decisions to commit, change, continue or extend revenue expenditure. It provides a structured assessment of a proposed investment, service development, procurement activity or expenditure decision and demonstrates that the preferred option is strategically aligned, affordable, achievable and represents value for money.

Revenue Business Cases support transparent and informed decision-making by considering alternative options and assessing the associated costs, benefits and risks to demonstrate the most appropriate use of public resources.

A Revenue Business Case is not simply a request for funding. It is an appraisal process that supports robust and defensible expenditure decisions and provides the basis for approval, implementation, monitoring and subsequent evaluation.

1.3 When Revenue Business Cases are Required

The principles of appraisal must be applied to all proposals involving expenditure or savings, whether capital, revenue or a combination of both.

A Revenue Business Case is required where a decision is being made to commit, change, continue or extend expenditure, regardless of the funding source.

Revenue Business Cases must be prepared for (including, but not limited to):

- the establishment of new services or initiatives;
- the expansion, reduction, reconfiguration or cessation of existing services;
- procurement exercises involving revenue expenditure;
- the award of new contracts;
- contract modifications, renewals or extensions;
- workforce investments and service developments;
- digital, technology or service improvement initiatives; and
- any material changes in existing expenditure commitments, service delivery arrangements or resource allocation.

A Revenue Business Case must be prepared and approved before expenditure is committed and <u>must not be completed retrospectively</u> to justify decisions where expenditure has already been incurred. The level of appraisal and supporting documentation should be proportionate to the value, complexity, risk and strategic importance of the proposal.

Where there is any uncertainty as to whether a business case is required, advice must be sought from the relevant Directorate Accountant, and a proportionate business case or documented appraisal should be completed.

1.4 Where a Full Revenue Business Case May Not Be Required

In all cases, expenditure decisions must be supported by appropriate and proportionate business case appraisal.

There are limited circumstances where a full standalone Revenue Business Case may not be required. This reflects that, in certain cases, the level of documentation and analysis required may be proportionate to the nature of the decision rather than requiring completion of a full business case.

An exception should not be interpreted as removing the requirement for appraisal. All expenditure decisions must be supported by appropriate supporting documentation; however, the form and level of documentation may vary depending on whether there is a material decision to be made at Trust level.

Examples where a full standalone Revenue Business Case may not normally be required include:

- nationally agreed pay awards;
- non-pay inflation uplifts applied to existing baseline services;
- legislative or policy-driven changes;
- specialist drugs supported through national guidance; and
- initiatives where the expenditure decision has already been appraised and determined at Department of Health or Commissioner level and there is no further material expenditure decision to be made by the Trust.

For other decisions, including procurement and contract-related activity, a full standalone Revenue Business Case may not always be proportionate. In these circumstances, alternative appraisal or supporting governance documentation may be used, where a full Revenue Business Case would not be proportionate in the circumstances, to inform and support the decision.

Where alternative governance processes or documentation are used in place of a full Revenue Business Case, these must demonstrate, as a minimum:

- the rationale for the decision is clearly documented;
- value for money is demonstrated;
- affordability and deliverability are confirmed; and
- appropriate governance approvals are obtained in accordance with the Trust's Standing Orders, Standing Financial Instructions and Scheme of Delegation.

The use of alternative documentation does not remove the requirement to demonstrate achievability and compliance with relevant governance arrangements.

Where there is no material change to the nature, scope, scale, cost or risk of the service or expenditure, a full standalone Revenue Business Case may not be required; however, appropriate supporting documentation must still be in place to evidence expenditure and compliance with governance requirements.

Further supporting guidance is provided in Appendix 1 (Department of Health Business Case Circular HSC(F) 10-2024) and Appendix 2 (Application of Revenue Business Case Requirements within BHSCT).

Where there is any uncertainty, advice must be sought from the relevant Directorate Accountant before progressing the expenditure decision.

1.5 Revenue Business Cases Categories and Proportionate Approach

Revenue Business Cases should be developed in accordance with the principle of proportionate effort, whereby the level of analysis, documentation and supporting evidence is appropriate to the value, complexity, risk and strategic importance of the proposal.

To support a consistent and structured approach, RBCs are categorised as:

- **Minor** –low value, low complexity proposals with limited risk and straightforward delivery.
- **Moderate** –proposals of medium value, complexity or risk requiring a more detailed assessment of options and supporting evidence.
- **Major** –high value, complex or higher risk proposals requiring full and detailed appraisal across all elements of the Five Case Model.

These categories are intended to guide the depth and breadth of appraisal required and should not be applied rigidly. Professional judgement should always be used to determine the appropriate category, taking account of risk, impact and strategic importance as well as financial value.

Regardless of category, all Revenue Business Cases must:

- be supported by proportionate business case appraisal;
- demonstrate value for money and affordability;
- consider alternative options where appropriate;
- be capable of delivery within existing or proposed arrangements; and
- be subject to appropriate governance and approval processes.

1.6 Revenue Business Case Templates and Supporting Documentation

All Revenue Business Cases must be supported by appropriate documentation which reflects the principle of proportionate effort and the category of the proposal.

Standardised business case templates, aligned to Better Business Cases NI, are available to support the development of Minor, Moderate and Major business cases and ensure a consistent approach to applying the Five Case Model.

These templates and supporting documentation are provided in the Appendix 3, including:

- Appendix 3a Revenue Business Case Coversheet
- Appendix 3b Minor Revenue Business Case Template

- Appendix 3c Moderate Revenue Business Case Template
- Appendix 3d Checklist (Moderate Template)
- Appendix 3e Major Revenue Business Case Template

To support template selection and the application of proportionate effort, the following guidance applies:

Business Case Template Selection Guidance

Pro-forma Template	Indicative Expenditure Threshold	Proportionate Effort Consideration
Minor (Appendix 3b)	<£100K	May be used for very low value, straightforward and low-risk proposals, including business as usual or repeat expenditure, where detailed option appraisal would not be proportionate.
Moderate (Appendix 3c)	£100K to £2m	May be used for proposals of moderate value or risk where there are a number of potential options to consider and greater analysis is required to support decision-making.
Major (Appendix 3e)	>£2m	Required for high value, complex or higher risk proposals. These cases require full and detailed appraisal, including consideration of multiple options, risks and strategic implications.

These thresholds are indicative only and must not be applied rigidly. The level of appraisal should always reflect the value, complexity, risk and strategic importance of the proposal.

All Revenue Business Cases must include the standard Revenue Business Case Coversheet (Appendix 3a) and the associated Costing Schedule (Appendix 3g).

A full standalone Revenue Business Case should be completed where the nature of the proposal requires detailed appraisal.

In circumstances where a full Revenue Business Case may not be proportionate, alternative appraisal or supporting governance documentation may be used, provided that it demonstrates the key elements of business case appraisal.

Such documentation may include:

- proportionate or short-form business case templates
- contract extension or renewal documentation
- documented value for money or financial assessments

- existing approved business cases (where still valid and applicable)
- contract monitoring and performance information, where appropriately evidenced

Appropriate proportionate business case cover and approval must be in place for all contracts (including Direct Awards). Where a decision is made to extend, renew or modify a contract, including a direct award or optional extension, proportionate appraisal must be documented through an appropriate Revenue Business Case or supporting governance documentation, as proportionate to the nature of the decision.

Where alternative documentation is used, it must:

- clearly document the rationale for the decision;
- demonstrate value for money and affordability;
- confirm that appropriate options have been considered where relevant; and
- comply with Trust governance and approval requirements.

The use of alternative documentation does not remove the requirement to undertake and evidence proportionate business case appraisal.

Further detail on the application of templates and supporting documentation is set out in the Appendices.

2.0 Revenue Business Case Processes

The Trust operates a structured process for the development, review, approval, implementation and evaluation of Revenue Business Cases (RBCs), in accordance with Trust governance arrangements, Standing Orders, Standing Financial Instructions and the Scheme of Delegation.

Expenditure decisions must be supported by proportionate and documented business case appraisal and must be approved prior to the commitment of expenditure, in line with the requirements set out in Section 1.

The process followed will depend upon the nature of the proposal, the funding arrangements and the approval route required. In broad terms, Revenue Business Cases will either:

a) require consideration and approval by a Commissioner; or
b) be considered and approved through Trust governance arrangements.

The processes for each route are set out in Sections 2.2 and 2.3.

Process flow diagrams providing an overview of the principal stages involved in each route are set out in the Appendices.

2.1 Development and Appraisal of Revenue Business Cases

Revenue Business Cases must be prepared and approved in advance of any decision to commit, vary, extend or continue expenditure, in line with Section 1.

The level of appraisal undertaken should be proportionate to the value, complexity and risk of the proposal. Where a full standalone Revenue Business Case is required, the appropriate template should be completed and supported by the relevant coversheet and costing documentation.

For lower value or less complex decisions, or where completion of a full Revenue Business Case would not be proportionate, appraisal may be documented through alternative governance processes or supporting documentation, in accordance with the requirements set out in Section 1.

Where alternative governance processes or documentation are used in place of a full Revenue Business Case, these must demonstrate the key elements of proportionate appraisal, including the rationale for the decision, value for money, affordability and appropriate approvals.

All proportionate appraisal, whether documented through a full Revenue Business Case or alternative governance documentation, should be recorded in line with Trust arrangements, including the central Revenue Business Case register where applicable.

2.2 Revenue Business Cases Requiring Commissioner Approval

Revenue Business Cases requiring Commissioner approval arise where:

a) a Commissioner requests completion of a Revenue Business Case; or
b) the Trust seeks Commissioner funding in support of a service development, service pressure or other expenditure requirement.

In all cases, expenditure decisions must be supported by proportionate and documented business case appraisal and must be approved through Trust governance arrangements prior to submission to the Commissioner, in accordance with the requirements set out in Section 1.

The process typically involves:

- development of the Revenue Business Case by the Service Directorate, supported by the Directorate Accountant and relevant stakeholders, including completion of the appropriate template or supporting documentation in line with Section 1;
- internal review and approval through Trust governance arrangements in accordance with Section 2.4; and,
- submission to the Commissioner for consideration and approval.

Following submission, the Commissioner may seek clarification, request additional information or require amendments before reaching a final decision.

Where approval is granted, implementation must proceed in accordance with the approved proposal and any conditions attached to the approval. Approved cases must be monitored to ensure that expected outcomes, benefits and value for money are achieved.

A process flow diagram providing an overview of the key stages in this process is set out in Appendix 4.

2.3 Trust-Initiated (Internal) Revenue Business Cases

Internal Revenue Business Cases arise where expenditure proposals are to be considered and approved through Trust governance arrangements and do not require submission to a Commissioner for funding approval.

This may arise where:

a) expenditure is to be funded from existing Trust resources; or
b) Commissioner funding is unavailable or cannot be secured within the required timeframe and expenditure is to be met from existing Trust resources.

In all cases, expenditure decisions must be supported by proportionate and documented business case appraisal and must be approved through Trust governance arrangements prior to the commitment of expenditure, in line with the requirements set out in Section 1.

The process typically involves:

- development of the Revenue Business Case by the Service Directorate, supported by the Directorate Accountant and relevant stakeholders, and completion of the appropriate template or supporting documentation in accordance with Section 1;
- internal review and approval through Trust governance arrangements in accordance with Section 2.4; and
- formal recording of approved decisions in line with Trust arrangements, including recording by the Revenue Business Case Team on the central register.

Where there is any uncertainty regarding the requirement for a Revenue Business Case or the appropriate level of documentation, advice must be sought from the relevant Directorate Accountant before progressing the expenditure decision.

A process flow diagram providing an overview of the key stages in this process is set out in Appendix 5.

2.4 Revenue Business Case Approvals

All Revenue Business Cases (RBCs) must be reviewed and approved prior to the commitment of expenditure, in accordance with Trust governance arrangements and delegated authority.

Approval represents formal confirmation that the expenditure proposal has been subject to appropriate appraisal and that it is affordable, represents value for money, and can be delivered within agreed operational arrangements.

Approval Principles

The following principles apply to all Revenue Business Case approvals:

- all expenditure decisions must be supported by proportionate and documented business case appraisal;
- business cases or proportionate appraisal documentation must be completed prior to submission for approval;
- approval must confirm that the proposal has been appropriately appraised, represents value for money and is affordable and deliverable;
- the level of approval required must be proportionate to the value, complexity and risk of the proposal;
- approval must be clearly documented and auditable; and
- expenditure must not be committed until all required approvals have been secured.

Approval Requirements

All Revenue Business Cases must be subject to:

- **Service Directorate** approval, confirming the need for the expenditure and alignment with service priorities;
- **Finance approval**, confirming both:
  - affordability and the robustness of financial assumptions (Financial Management); and
  - value for money and the reasonableness of costs (Finance Commissioning, where applicable).

  This approval will be provided by the relevant Finance lead, including the Co-Director Finance Commissioning for business cases relating to social care procurement or resettlement schemes, and the Co-Director Financial Management for all other business cases;
- **Planning and Performance** approval, confirming alignment with Trust priorities, strategic objectives and governance requirements; and
- any **additional governance approvals**, as required based on the nature, value and risk of the proposal.

Revenue Business Cases must be approved by the **Executive Team** in accordance with the approval thresholds set out below, including all internal cases with a value of £100k or above and external cases with a value of £500k or above, or where otherwise warranted based on the level of risk or complexity.

Revenue Business Case Approval Levels

The Trust has established approval levels for Revenue Business Cases, setting out the requirements across Service Directorate, Finance, Planning and Performance and, where applicable, Executive and Trust Board oversight.

Approval Levels Table

Funding Source	Value (£,000)	Service Directorate Approval	Finance Approval	Performance and Planning Approval	Further Approval
External	0 – 250	Co-Director	Directorate Accountant	Co-Director	—
	250 – 500	Director	Co-Director	Co-Director	—
	500 – 1,000	Director	Director	Director	Executive Team
	≥ 1,000	Director	Director	Director	Executive Team and Trust Board *(for noting only*)*
Internal	100 – 500	Director	Director	Director	Executive Team
	≥ 500	Director	Director	Director	Executive Team

Table Notes

- The approval levels apply to both Commissioner-approved (external) and Trust-approved (internal) Revenue Business Cases.
- These thresholds provide a baseline for approval; however, proposals may require escalation where the level of risk, complexity or strategic importance warrants a higher level of scrutiny.
- All required approvals must be clearly documented and auditable.

Trust Board Noting

*Revenue Business Cases with a value of £1 million or above will be reported to the Trust Board for noting via the Planning, Performance and Informatics Directorate.

Commissioner-Approved Business Cases

For Revenue Business Cases requiring Commissioner approval:
- full internal review and approval must be completed prior to submission to the Commissioner;
- business cases must not be submitted externally without appropriate internal approvals in place; and
- Commissioner approval must be obtained before any expenditure is committed.

Trust-Approved Business Cases

For internally approved Revenue Business Cases:
- approval must be secured through Trust governance arrangements in line with delegated authority; and
- approval must confirm that expenditure can be accommodated within available Trust resources or agreed funding arrangements.

Escalation and Advice

Where there is any uncertainty regarding approval requirements, advice must be sought from the relevant Directorate Accountant before progressing the expenditure decision.

2.5 Proportionate Application within BHSCT

Within BHSCT, the form of documentation used to evidence proportionate appraisal will vary depending on the nature of the decision.

This may, where appropriate, be evidenced through either:
- a Minor, Moderate or Major RBC Proforma; or
- existing Trust governance, procurement, contract management or financial approval documentation.

Where reliance is placed on existing Trust processes or documentation, these are expected to demonstrate the key elements of proportionate appraisal, as set out in Section 1, and must operate in accordance with the Trust's Standing Orders, Standing Financial Instructions and Scheme of Delegation.

Application to High-Cost Placements

The principles set out in this guidance apply equally to high-cost placements in independent sector care homes and supported living arrangements, where decisions are made to commit, vary, extend or continue significant expenditure.

In these cases, appropriate and proportionate business case appraisal and supporting documentation are required in line with the core principle set out in Section 1 and in accordance with Trust governance arrangements.

Appendix 6 provides an illustrative example of how these requirements may be applied in practice within BHSCT, demonstrating how proportionate Revenue Business Case requirements align with existing service, financial, procurement and governance processes. It is intended to support consistent interpretation and does not replace or override established Trust procedures.

The level and form of documentation required should be determined in line with the proportionality principles set out in this Section 1 and this Section.

3.0 Roles and Responsibilities

3.1 Service Directorate and Revenue Business Case (RBC) Lead Responsibilities

The Service Directorate is responsible for the development, implementation, monitoring and evaluation of Revenue Business Cases (RBCs) within its area of responsibility and for ensuring that expenditure proposals are supported by appropriate and proportionate appraisal, in accordance with this guidance and relevant Departmental guidance.

Each Service Directorate must nominate a Revenue Business Case (RBC) Lead who will coordinate the development of the business cases within the Directorate and act as a primary point of contact for liaison with Finance, Performance and Planning, and other relevant stakeholders. The RBC Lead is responsible for ensuring that business cases are completed and supported by appropriate information and evidence.

The Service Directorate is responsible for:

- responding to Commissioner requests for Revenue Business Cases, as well as identifying, where applicable, expenditure proposals, service developments, service pressures or investments requiring a business case appraisal;
- developing and completing the Revenue Business Case, including all sections of the relevant template or proportionate supporting documentation, ensuring that content is appropriate to the scale and complexity of the proposal;
- ensuring that the business case is supported by appropriate evidence, including consideration of:
    - strategic fit;
    - options appraisal;
    - affordability and value for money;
    - implementation and delivery arrangements;
    - procurement implications; and
    - monitoring and evaluation arrangements;

- identifying potential funding arrangements, where appropriate, in conjunction with the relevant Directorate Accountant;
- engaging with the Directorate Accountant and relevant stakeholders during development of the business case and providing operational information, assumptions and supporting evidence to inform financial appraisal and costing;
- supporting the review and approval process by responding to requests for clarification, amendment or additional information;
- ensuring that expenditure is not committed, and implementation does not commence, until all required approvals have been obtained in accordance with Trust governance arrangements;
- implementing approved proposals, maintaining appropriate monitoring arrangements, and ensuring that Post Project Evaluations (PPEs) are completed and submitted in accordance with Trust requirements.

The Service Directorate remains accountable for the accuracy and completeness of the information contained within the Revenue Business Case and for ensuring that approved proposals are delivered in accordance with the approved business case and any associated approval conditions.

3.2 Directorate Accountant and Financial Management Responsibilities

The Directorate Accountant is responsible for providing financial advice, challenge and support during development of the Revenue Business Case and for supporting the Service Directorate in the preparation and completion of the associated costing schedule and financial assessments.

This includes:

- providing appropriate financial advice, challenge and scrutiny in relation to affordability, funding assumptions, recurrent and non-recurrent expenditure, savings assumptions and financial risks associated with the proposal;
- assisting with the completion of costing schedules to ensure they are accurate, robust and supported by appropriate assumptions and evidence; and
- providing assurance that proposals are affordable and aligned with Trust financial requirements, approved financial plans and available funding arrangements, where applicable.

3.3 Finance Commissioning Responsibilities

For social care procurement and resettlement Revenue Business Cases, the Finance Commissioning Team is responsible for supporting the assessment of value for money and providing appropriate challenge and scrutiny in relation to the costs and financial assumptions associated with the proposal.

This includes:

- reviewing and challenging cost assumptions to ensure that proposed expenditure is reasonable, appropriate and supported by evidence;
- supporting the benchmarking and comparison of costs, where relevant, to inform assessment of reasonableness;
- reviewing proposals to support assessment of value for money and compliance with relevant commissioning and procurement arrangements;
- providing advice and challenge in relation to financial risks, market considerations and cost drivers, where applicable; and
- providing the appropriate Finance approval in accordance with Section 2.4 for social care procurement and resettlement Revenue Business Cases.

3.4 Approving Officers Responsibilities

Approving Officers are responsible for reviewing and approving Revenue Business Cases in accordance with Trust governance arrangements and the approval thresholds set out in Section 2.4.

Approval represents confirmation that the expenditure proposal has been appropriately appraised and that it is affordable, represents value for money and can be delivered within agreed arrangements.

Approving Officers are responsible for:

- reviewing Revenue Business Cases to ensure that they are complete, proportionate and supported by appropriate evidence, in line with this guidance and relevant Departmental guidance;
- providing appropriate challenge and scrutiny in relation to the assumptions, analysis and conclusions set out within the business case;
- ensuring that the proposal demonstrates:
  - strategic alignment;
  - value for money;
  - affordability; and
  - deliverability;
- confirming that appropriate consultation has taken place with relevant stakeholders and support functions, including Finance, Planning and Performance, and other relevant stakeholders, where required;
- ensuring that any conditions, limitations or requirements associated with approval are clearly communicated and documented;
- ensuring that approval is not granted retrospectively in respect of expenditure already committed, except where specifically authorised through approved governance arrangements; and
- ensuring that approval decisions are clearly recorded and auditable in line with Trust governance arrangements.

Approving Officers must ensure that approvals are only provided where they are satisfied that the requirements of this guidance have been met and that the proposal represents an appropriate and justifiable use of resources.

3.5 Revenue Business Case (RBC) Team Responsibilities

The Revenue Business Case (RBC) Team is responsible for maintaining the central Revenue Business Case Register (SharePoint system), coordinating the Revenue Business Case workflow process and acting as the central point of contact for Commissioner submissions and related correspondence.

This includes:

- creating and maintaining Revenue Business Case records on the central register;
- initiating and managing workflow processes to support the progression of business cases through development and approval stages;
- coordinating the circulation of business cases for review and approval in accordance with Section 2.4;
- submitting approved business cases to the Commissioner, where applicable;
- coordinating responses to Commissioner queries, requests for clarification and additional information in relation to submitted business cases;
- maintaining accurate and up-to-date records of Revenue Business Cases and associated documentation within the SharePoint system;
- delivering and coordinating training and awareness sessions on Trust Revenue Business Case guidance, processes, templates and approval requirements;
- providing information from the Revenue Business Case Register on request to support management, governance, audit and assurance requirements; and
- coordinating the provision of Revenue Business Case information and returns required by the Department of Health, including annual test drilling exercises.

The Revenue Business Case Team also provides guidance on Trust Revenue Business Case processes, including use of the SharePoint system and associated workflow requirements.

The Revenue Business Case Team is not responsible for the development, appraisal, financial assessment, quality assurance or approval of Revenue Business Cases, which remain the responsibility of the originating Service Directorate and relevant approving officers.

4.0 Implementation, Monitoring, Post Project Evaluation and Assurance

This section sets out the Trust's requirements in relation to the implementation, monitoring, evaluation and assurance of Revenue Business Cases (RBCs), including the use of the central Revenue Business Case Register (SharePoint system) and compliance with Department of Health (DoH) assurance arrangements.

4.1 Implementation of Approved Revenue Business Cases

Following approval, Service Directorates are responsible for implementing approved proposals in accordance with the approved Revenue Business Case and any associated approval conditions.

Implementation must be undertaken in a timely manner and in accordance with the scope, objectives, funding arrangements and expected outcomes set out in the approved Revenue Business Case.

Where material changes arise during implementation, including changes to scope, cost, funding arrangements, timescales or expected outcomes, advice must be sought from the relevant Directorate Accountant regarding any additional appraisal, approval or governance requirements.

Expenditure must be incurred in accordance with the approved Revenue Business Case and Trust governance arrangements.

4.2 Monitoring and Benefits Realisation

Service Directorates are responsible for monitoring approved Revenue Business Cases to ensure that expenditure, outputs, outcomes and anticipated benefits are delivered as intended.

Monitoring arrangements must be proportionate to the value, complexity and risk of the proposal and should provide assurance that approved expenditure continues to represent value for money and remains aligned with the objectives set out in the approved Revenue Business Case.

Service Directorates must maintain appropriate records and supporting information to demonstrate progress and delivery of intended outcomes and benefits.

Where required, information relating to implementation progress, expenditure, benefits realisation and outcomes must be made available to support management, governance, audit and assurance requirements.

4.3 Post Project Evaluation (PPE)

Post Project Evaluation (PPE) is an integral part of the expenditure appraisal process and provides an opportunity to assess whether approved proposals have achieved their intended objectives, delivered anticipated benefits and represented value for money.

PPEs must be completed in accordance with Department of Finance, Department of Health and Trust requirements, and must be proportionate to the value, complexity and risk of the approved proposal.

PPEs are required for all Revenue Business Cases, with the level of detail proportionate to the value, complexity and risk of the approved proposal.

Service Directorates are responsible for completing and submitting PPEs, where required, and for ensuring that evaluations are supported by appropriate evidence, financial information and performance data.

PPEs should be completed using the standard Post Project Evaluation template (Appendix 3h) and submitted in accordance with Trust requirements.

PPEs should be completed within the timescales specified by the Commissioner or, where timescales are not specified, normally within six months of the allocation letter or implementation, unless otherwise directed. PPE requirements and submissions are recorded and tracked through the central Revenue Business Case Register (SharePoint system).

PPEs should consider, where appropriate:

- achievement of intended objectives and outcomes;
- delivery of anticipated benefits;
- actual expenditure compared with approved expenditure;
- implementation performance;
- lessons learned; and
- opportunities for service improvement.

The findings from PPEs should be used to inform future decision-making, support continuous improvement and strengthen future appraisal activity.

4.4 Central Revenue Business Case Register (SharePoint System)

The Trust maintains a central Revenue Business Case Register through its SharePoint-based Revenue Business Case system.

The system provides the Trust's official repository for Revenue Business Cases, approvals, supporting documentation and Post Project Evaluations, and supports the administration and governance of the Trust's Revenue Business Case process.

The system is used to:

- maintain a central register of Revenue Business Cases;

- manage workflow processes associated with the development, review and approval of Revenue Business Cases;
- maintain records of approvals and supporting documentation;
- record and retain Post Project Evaluations; and
- provide an auditable record of Revenue Business Case activity.

All Revenue Business Cases and associated documentation must be recorded and maintained within the system in accordance with Trust requirements.

4.5 Assurance and Test Drilling

In accordance with DAO (DFP) 06/2012, *Departmental Delegations/ Requirements for Department of Finance Approva*l, the Department of Health undertakes periodic test-drilling exercises of Economic Appraisals and Post Project Evaluations (PPEs) that fall within the Trust's delegated authority.

The purpose of test drilling is to provide assurance that appraisal and evaluation requirements have been applied appropriately, that expenditure decisions are supported by robust evidence and decision-making processes, and that public funds have been used effectively and in accordance with relevant guidance.

This guidance requires the Trust to maintain appropriate records of appraisal and evaluation activity, which are held within the central Revenue Business Case Register (SharePoint system).

Information from the Register may be provided to the Department of Health to support test-drilling exercises. The Department selects a sample of Revenue Business Cases and Post Project Evaluations for detailed review, covering a range of expenditure proposals, appraisal types and values.

Service Directorates are responsible for ensuring that Revenue Business Cases, supporting documentation and Post Project Evaluations are complete, accurate, up-to-date and readily available to support assurance, audit and test-drilling requirements.

The Revenue Business Case (RBC) Team coordinates the provision of information and documentation required to support Department of Health test-drilling exercises and other Revenue Business Case-related information requests.

The Department of Health provides feedback to the Trust on the outcomes of test-drilling exercises. This feedback supports the Trust in assessing compliance with appraisal and evaluation requirements and informs continuous improvement in business case development and expenditure decision-making. Lessons learned and areas for improvement identified through the process are shared with relevant Directorates and used to inform future business case development, training and guidance.

Information held within the Central Revenue Business Case Register may also be used to support internal audit reviews, external audit reviews, Department of Health information requests and other governance or assurance activities.

5.0 Support and Further Information

Service Directorates are encouraged to seek advice and support at an early stage in the development of Revenue Business Cases to ensure that proposals are appropriately scoped, appraised and supported by the required information and evidence.

A range of support is available across the Trust to assist with the development, review and completion of Revenue Business Cases, including:

- **Revenue Business Case (RBC) Team**, who provide guidance on Trust Revenue Business Case processes, workflow requirements, use of the SharePoint system and coordination of submissions. The RBC Team is also the central point of contact for all Revenue Business Case requests, submissions and related correspondence. All enquiries and submissions should be directed to the central mailbox: RevenueBusinessCases@belfasttrust.hscni.net

- **Directorate Accountants and Finance colleagues**, who provide advice and support in relation to affordability, costing, financial assumptions and financial governance requirements.

- **Finance Commissioning Team**, where applicable, who provide support and challenge in relation to value for money and the reasonableness of proposed costs for relevant proposals.

- **Performance and Planning Team**, who provide advice on strategic alignment, governance requirements and Commissioner engagement, where appropriate; and

- **other relevant stakeholders**, including Information, Procurement and Service colleagues, as required to support the development of robust and evidence-based proposals.

Revenue Business Case templates, guidance materials and supporting documentation are available through the Trust's Revenue Business Case resources on The Loop (Revenue Business Cases (RBCs)), which should be used as the central source of information for Revenue Business Case development and submission.

Further guidance on business case development, appraisal and evaluation is available through Department of Finance and Department of Health publications, including:

- Better Business Cases Northern Ireland (BBC NI)

- Better Business Cases NI Awareness Session
- DoH Better Business Cases NI User Guide and Approval Procedures

These can be accessed via the official Department websites:

- Department of Finance – Better Business Cases NI
- Department of Health – Business Case Guidance and Training
- Department of Health – Better Business Cases NI Awareness Session
- Department of Health – DoH Better Business Cases NI User Guide and Approval Procedures

APPENDIX 1

Department of Health Business Case Circular (HSC(F) 10-2024)

This Appendix contains the Department of Health Business Case Circular HSC(F) 10-2024, which is included within this document for ease of reference.

HSCF
10-2024_Business Cas

For the most up-to-date version, the Circular is also available via the Department of Health website: https://www.health-ni.gov.uk/articles/business-case-guidance-training

1. Purpose and Status

The Circular sets out the requirements for the application of Better Business Cases Northern Ireland (BBC NI) and the Five Case Model to expenditure decisions across Health and Social Care (HSC) organisations.

It confirms that the principles of business case appraisal must be applied to all expenditure decisions, including:

- new expenditure;
- contract awards;
- contract extensions;
- contract renewals; and
- contract modifications.

The level of appraisal and documentation should be applied on a proportionate basis, reflecting the value, complexity and risk of the proposal.

2. Key Requirements

The Circular highlights the requirement to:

- apply the principles of economic appraisal to all decisions involving the use of public funds;
- demonstrate value for money, affordability and deliverability;
- adopt a proportionate approach to the level of appraisal and documentation required; and
- ensure that appropriate approvals and governance arrangements are in place prior to committing expenditure.

3. Application within BHSCT

The requirements set out in HSC(F) 10-2024 represent the authoritative policy position for the application of business case appraisal within the Belfast Health and Social Care Trust (BHSCT).

All Trust guidance, processes and documentation must be applied in a manner consistent with this Circular and the wider BBC NI framework.

Appendix 2 (Application of Revenue Business Case Requirements within BHSCT) provides supplementary guidance to support the consistent local application of these requirements. It reflects typical Trust scenarios and operational processes and should be used to support decision-making; however, it does not replace or override the requirements set out in this Circular.

4. **Key Principle** (Department of Health Position)

For the avoidance of doubt:

> *All decisions to commit, vary, extend or continue the use of public funds constitute expenditure decisions and must be supported by appropriate and proportionate business case appraisal and supporting documentation.*

The form of that documentation may vary, depending on the nature of the decision, and may be evidenced through a range of Trust governance processes and documentation. However, the requirement for proportionate appraisal and clear supporting evidence applies in all cases.

APPENDIX 2

Application of Revenue Business Case Requirements within BHSCT

This Appendix should be read in conjunction with Appendix 1 (Department of Health Business Case Circular HSC(F) 10-2024). It supports the consistent local application of Department of Health and Department of Finance business case requirements within the Belfast Health and Social Care Trust (BHSCT) and does not replace or override those requirements.

The published Department position is that the principles of appraisal apply to all expenditure decisions, with proportionate effort applied according to the value, complexity and risk of the proposal.

This Appendix retains the key scenarios identified through regional discussions and collective interpretation, while presenting them within a framework of proportionate appraisal aligned to Department of Health policy.

1. Core Principle

The key consideration is whether there is a decision to commit, vary, extend or continue the use of public funds.

Where such a decision is being made, there should be:

- appropriate and proportionate appraisal; and
- supporting documentation.

A full standalone Revenue Business Case will not always be required; however, this does not remove the need for suitable documentation to evidence the basis of the decision, including value for money, affordability and compliance with governance requirements.

This approach should be applied consistently across all expenditure decisions, including those relating to contracts.

2. Proportionate Application within BHSCT

Within BHSCT, the form of documentation used to evidence proportionate appraisal will vary depending on the nature of the decision.

This may, where appropriate, be evidenced through:

- a Minor, Moderate or Major RBC Proforma; or
- existing Trust governance, procurement, contract management or financial approval documentation.

Where reliance is placed on existing Trust processes or documentation, these are expected to demonstrate the key elements of proportionate appraisal, including:

- a clear rationale;
- value for money;
- affordability and funding availability; and
- appropriate approvals.

3. New Services, Contracts and Additional Investment

Where a decision is being made to:
- establish a new service;
- award a new contract; or
- commit to new or additional expenditure

an Revenue Business Case should be completed using the appropriate Trust proforma, in line with this guidance.

4. Contract Extensions, Renewals, Modifications and Direct Awards

Decisions relating to contract extensions, renewals, modifications and direct awards constitute expenditure decisions and must therefore be supported by proportionate appraisal and supporting documentation.

This requirement may, in some circumstances, be met through existing Trust governance processes and documentation for contract management and approval, including:
- procurement and contracting processes;
- Direct Award Contract (DAC) documentation; and
- associated financial assessments and approval records.

Where these routes are used, documentation is expected to demonstrate the key elements of proportionate appraisal set out above.

Where the scale, value, complexity or risk of the proposal is greater, a formal Revenue Business Case Proforma should be completed.

5. Legislative or Policy-Driven Changes

Where expenditure arises directly from legislation, or from a Department of Health or Commissioner decision, a full standalone Revenue Business Case may not always be required where:
- the expenditure decision has already been determined and appraised at Department or Commissioner level; and
- there is no further material expenditure decision for the Trust.

However, appropriate documentation should still be retained to demonstrate:
- the source and basis of the decision;
- any relevant funding direction; and

- compliance with Trust governance arrangements.

Where the Trust is making a new or additional decision, proportionate documentation is required in line with the core principle set out above.

6. Established Business as Usual (BAU) Activity

For established business as usual activity, where there is no new or changed expenditure decision, a full standalone Revenue Business Case may not be required.

However, this does not remove the need for appropriate supporting documentation. Where reliance is placed on existing Trust scrutiny, financial management or governance processes, documentation should be available to evidence:

- the basis of expenditure;
- ongoing affordability; and
- compliance with governance requirements.

The Trust does not assume that such documentation is uniformly in place across all areas, and this should be considered as part of local governance and assurance arrangements.

7. Like-for-Like Replacement within Existing Approved Funding

A full standalone Revenue Business Case will not normally be required for the like-for-like replacement of posts or services where:

- expenditure remains within an existing approved funding envelope; and
- there is no material change to role, cost, scope or service model.

Where there is a material change, proportionate documentation should be prepared as required.

8. Incremental Demand within Existing Services

Where incremental demand results in a new or increased expenditure decision beyond existing approved assumptions, this should be supported by proportionate documentation in line with the core principle set out above.

Depending on value, complexity and risk, this may often be documented using a Minor Revenue Business Case Proforma or other appropriate Trust documentation.

Routine financial monitoring alone should not be treated as a substitute where a new expenditure decision is being taken.

9. Practical Considerations for Staff

When determining the level of documentation required, staff should consider:

- Is there a decision to commit or vary expenditure?
- Is the proposal already covered by an existing approved business case, with no material change?
- Does the proposal involve a contract decision (extension, renewal, modification or direct award)?
- Is there a material change in cost, scope, service, risk or delivery model?

Where there is uncertainty, advice should be sought from:

- the relevant Directorate Accountant; and/or
- the relevant Procurement and Contracts support.

10. Status of this Appendix

This Appendix provides supplementary local guidance for BHSCT staff and supports the proportionate and practical application of Department of Health and Department of Finance requirements within the Trust.

It should be read alongside:

- Appendix 1: Department of Health Business Case Circular HSC(F) 10-2024;
- the DoH Better Business Cases NI User Guide and Approval Procedures; and
- Better Business Cases NI issued by the Department of Finance.

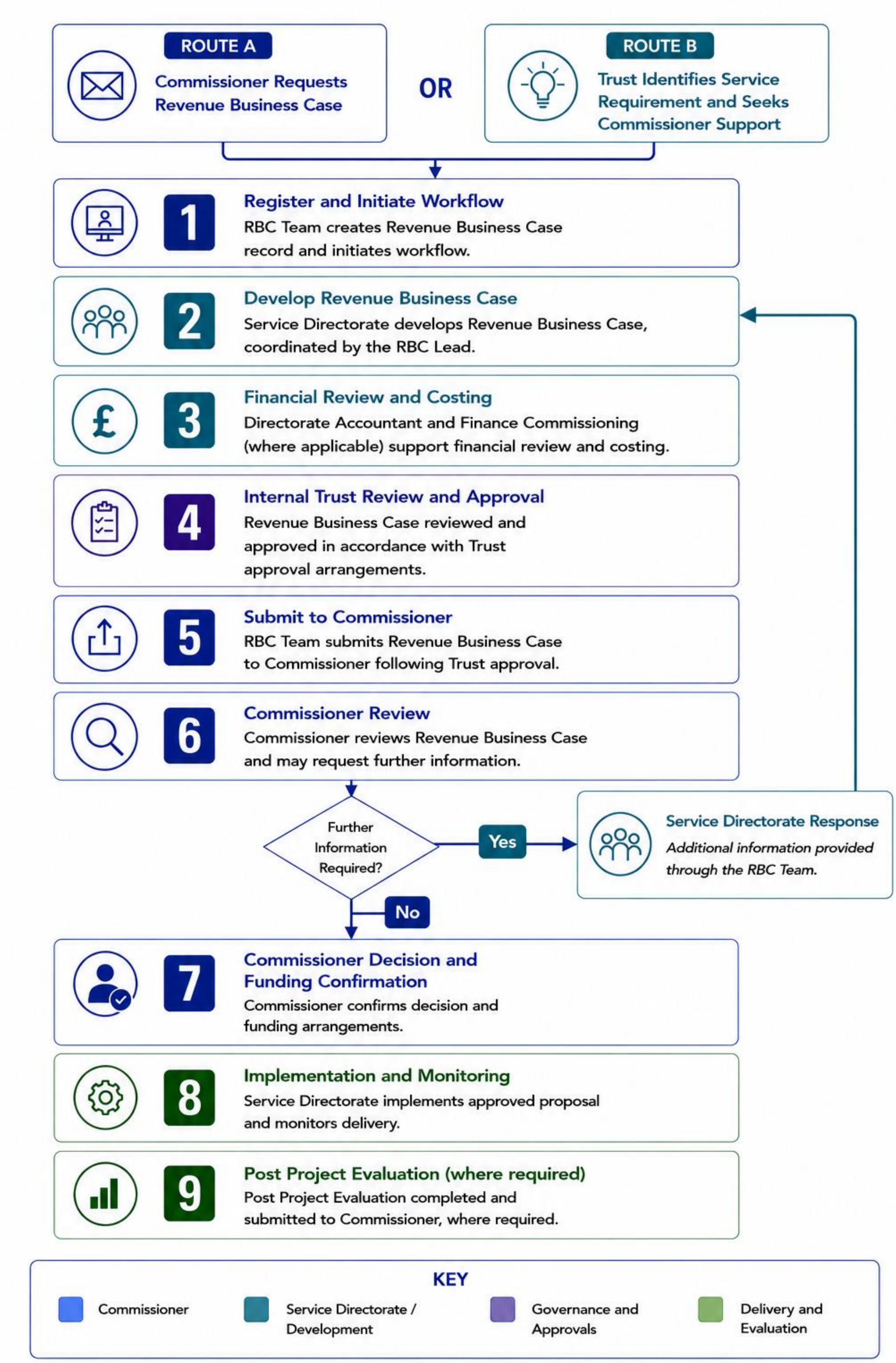
The application of this Appendix must be consistent with the Trust's Standing Orders, Standing Financial Instructions and Scheme of Delegation, which set out the framework for governance, financial control and accountability.

APPENDIX 3

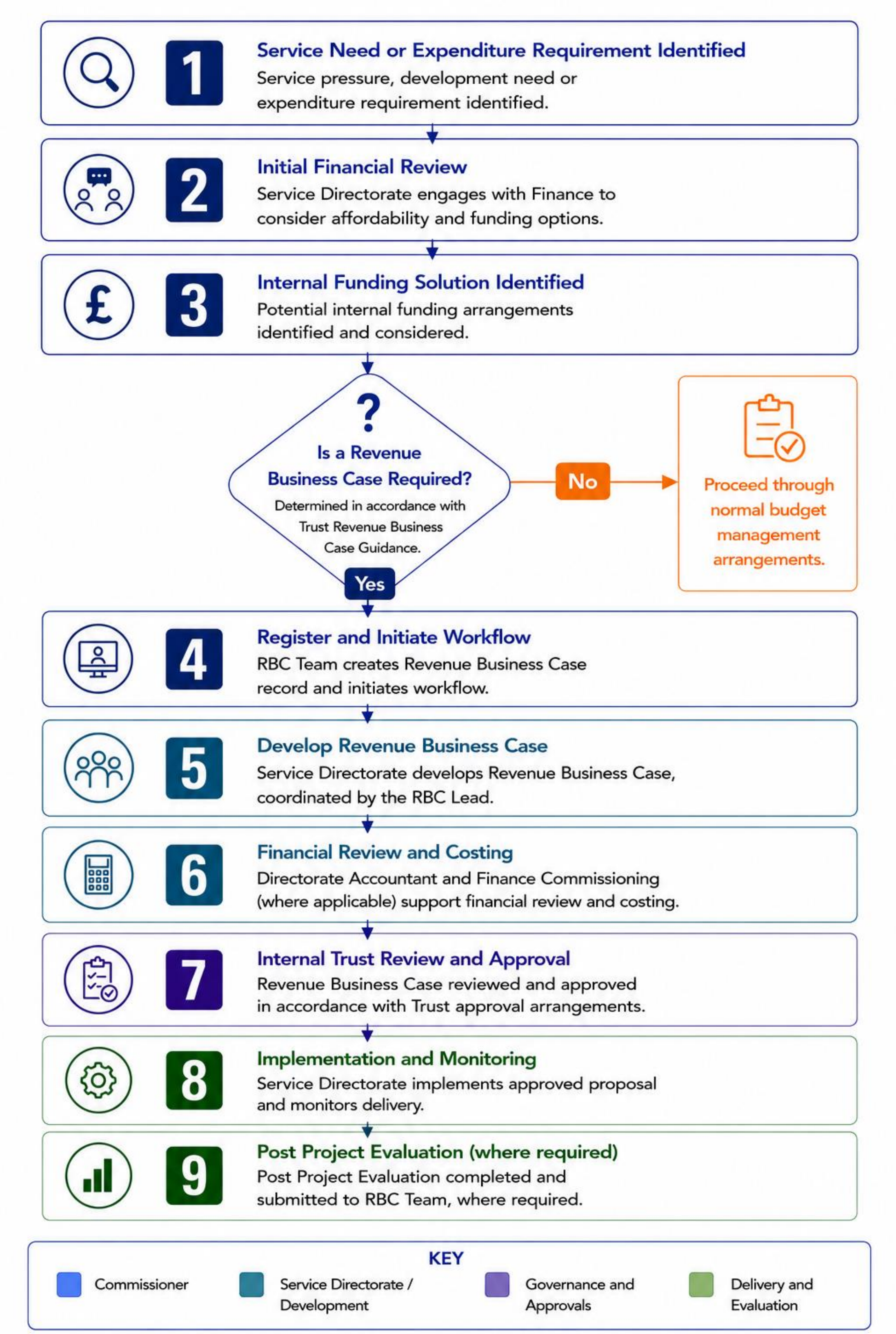
Revenue Business Case Proforma Templates

	Document	Template	SharePoint Link
a	Revenue Business Case Coversheet	RBC Coversheet Proforma.docx	RBC Coversheet Proforma
b	Minor Revenue Business Case Proforma	Minor RBC Proforma (up to £100K).docx	RBC Proforma Templates
c	Moderate Revenue Business Proforma	Moderate RBC Proforma (£100K to £	RBC Proforma Templates
d	Checklist for Moderate Revenue Business Case Proforma	Checklist for Moderate RBC Profor	RBC Proforma Templates
e	Major Revenue Business Cases Proforma	Major RBC Proforma (over £2M).docx	RBC Proforma Templates
f	Contract Extensions Revenue Business Case Proforma	Contract Extension Proforma.docx	RBC Proforma Templates
g	Costing Template	Costing Template.xlsx	Costing Template
h	Post Project Evaluation (PPE) Proforma	Post Project Evaluation Proforma.[	PPE Proforma

Revenue Business Cases Requiring Commissioner Approval Process



Internal Revenue Business Case Process



APPENDIX 6

Illustrative Application of Revenue Business Case Requirements to High-Cost Placements

This Appendix provides an illustrative example of how the principles in this guidance may be applied to high-cost placements in independent sector care homes and supported living settings.

It is intended to support staff in understanding how Revenue Business Case requirements align with, and are applied within, existing processes for needs assessment, commissioning, financial review, procurement and contract management.

This Appendix does not replace or override established Trust processes or governance requirements in relation to:

- needs assessment and care planning;
- commissioning and placement decision-making;
- procurement and contracting; or
- financial management and approval arrangements.

The diagram below outlines a typical end-to-end process for high-cost placements and highlights key stages at which proportionate business case appraisal and supporting documentation are required. It demonstrates how RBC requirements may be evidenced through a combination of:

- a formal Revenue Business Case, where appropriate; and/or
- existing Trust governance, financial, procurement and approval documentation.

The example reflects common operational scenarios and is intended to support consistent interpretation and practical application of the core principle set out in this guidance, namely that:

> *All decisions to commit, vary, extend or continue the use of public funds require appropriate and proportionate business case appraisal and supporting documentation.*

The level and form of documentation required will vary depending on the value, complexity and risk of the proposal, and should be determined in line with the proportionality principles set out in Sections 1 and 2 of this guidance.

Figure 1: Illustrative Process for High-Cost Independent Sector Care Home and Supported Living Placements