

SCHEDULE W

ANNUAL SUPERANNUATION CERTIFICATE ENGAGEMENT

This schedule should be read in conjunction with the engagement letter and the terms of business.

1. OUR RESPONSIBILITIES

- 1.1 We shall prepare, in respect of each superannuation year ending 31 March, a computation of superannuable income calculated in accordance with the NHS Pensions Agency directions.
- 1.2 We shall prepare on your behalf the necessary superannuation certificates.
- 1.3 We shall forward the superannuation certificates (together with copies of all supporting material we propose to submit to the PCO) to you for approval and signature.
- 1.4 You are legally responsible for making a correct certificate and it is essential that we, as your agent, are supplied with all relevant information.
- 1.5 It is essential that you respond on a timely basis to any requests for information to enable us to complete your certificate and submit it to the PCO within the filing deadline.
- 1.6 The certificate must be submitted to the PCO no later than the 28 February in the year following the 31 March. It is your responsibility to ensure that your certificate is filed on time.

2. PUBLICATION OF GP NET EARNINGS

- 2.1 We shall prepare a report by 31 March which fulfils the requirements for practices to publish on their practice website the mean earnings for all GPs in their practice relating to the previous financial year.

3. INCOME

- Global sum (and PMS equivalent)
This should include the practice's Global Sum income (taking into account any OOH deduction where the practice has opted out) and MPIG correction factor payments, as well as any financial support in respect of the phasing out of MPIG
- Quality and outcomes Framework
Including both aspiration and achievement payments
- Seniority payments
- Item of service fees for specific vaccination and immunisations service
- Income from national enhanced services
This applies only to nationally determined enhanced services. Income from local enhanced services should not be included.
- PA reimbursement and fees
Including reimbursement for PA drugs and PA fees
- Employee's superannuation.

4. EXPENDITURE

The items of income above should be minus the following expenditure costs:

- Practice expenses
This includes staff costs general running costs for the practice and depreciation
- Personal expenses (business expenses)
This covers transport costs for home visits, MDU, GMC and BMA subscriptions, mobile telephone costs and business use of capital allowances capital allowances claimed on motor vehicles
- Any other expenses related to items which are included in the calculation

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With ref to ES & V&I - the costs of delivering these services, which should include the relevant proportion of fixed overheads as well as variable costs.

5. ESTIMATE OF PENSIONABLE PROFITS

- 5.1 We shall prepare the estimate of GP Providers NHS pensionable profits/pay by 28 February in relation to the forthcoming year.
- 5.2 This form must be provided to the PCSE, dCCG or LHB with projected pensionable pay so that the monthly contributions deductions are as accurate as possible; this will reduce outstanding contributions at year end.
- 5.3 The data used on the form will be based on projections prepared by you or the previous years' accounts flexed for any known changes.
- 5.4 We will not audit or verify these projected numbers as part of this exercise.

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