



Finance Bulletin

September 2025

The aim of this current awareness bulletin is to provide a digest of recent guidelines, reports, research and best practice on finance in the NHS.

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Artificial Intelligence

Policy Briefing: Licence to build - Public attitudes to public sector AI

This briefing aims to support those considering the deployment of AI to move in step with the public. We summarise common findings from our research with the public on their views and expectations of AI in the public sector. These lessons arise from engagement with nearly 16,000 people in four nationwide attitudinal surveys and 400 people in deeper qualitative studies. See [here](#).

Source: Ada Lovelace Institute

Systematic review of cost effectiveness and budget impact of artificial intelligence in healthcare

This systematic review examines the cost-effectiveness, utility, and budget impact of clinical artificial intelligence (AI) interventions across diverse healthcare settings. Nineteen studies spanning oncology, cardiology, ophthalmology, and infectious diseases demonstrate that AI improves diagnostic accuracy, enhances quality-adjusted life years, and reduces costs—largely by minimizing unnecessary procedures and optimizing resource use. Several interventions achieved incremental cost-effectiveness ratios well below accepted thresholds. However, many evaluations relied on static models that may overestimate benefits by not capturing the adaptive learning of AI systems over time. Additionally, indirect costs, infrastructure investments, and equity considerations were often underreported, suggesting that reported economic benefits may be overstated. Dynamic modeling indicates sustained long-term value, but further research is needed to incorporate comprehensive cost components and subgroup analyses. These findings underscore the clinical promise and economic complexity of AI in healthcare, emphasizing the need for context-specific, methodologically robust evaluations to guide future policy and practice effectively. See [here](#).

Source: NPJ Digital Medicine

Navigating AI – practical questions for NHS leaders to ask



As Artificial intelligence (AI) becomes increasingly embedded into clinical pathways and new models of care, NHS leaders play a critical role in ensuring safe and ethical implementation that drives benefits for patients and staff. Download our new toolkit, designed to support your conversations at each stage of the journey from considering using AI through to implementing solutions into business-as-usual workflows. See [here](#).

Source: NHS Providers

The role of procurement frameworks in responsible AI innovation in the National Health Service: a multi-stakeholder perspective

Evans, Thomas D.; Ahmad, Omer; Alderman, Joseph E. and others (2025) *Frontiers in Health Services* , pp. 1–6

Abstract: Procurement carries legal requirements across public services in the UK but, for stakeholders in clinical Artificial Intelligence (AI) innovation, it is often poorly understood. This perspective piece summarises insights from a cross-sector workshop exploring the role of procurement frameworks in supporting AI innovation in the National Health Service (NHS). The significant characteristics of AI from a procurement perspective are identified and their consequences are explored. The workshop identified challenges including visibility of AI procurement processes, uncertainty in the value in AI products, process inefficiencies, sustainability and framework design. Opportunities relating to AI procurement were also identified. These insights highlight the potential for procurement frameworks to enable responsible AI innovation in healthcare but acknowledge the need for collaborative efforts from a range of stakeholders to overcome the difficulties experienced by many to date.

Click here to view or request the article: <https://libkey.io/10.3389/frhs.2025.1608087>

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Capital Investment & Infrastructure

Government infrastructure ambitions put at risk through lack of credible pipeline of projects

Long-term planning for investment in UK infrastructure is being held back by the lack of a credible pipeline for projects. In a report on government's use of private finance for infrastructure, the Public Accounts Committee (PAC) is warning that the historic lack of detailed information on forthcoming plans has exacerbated skills shortages and put the government's ambitions for infrastructure investment at risk. See [here](#).

Source: UK Parliament

Advancing inward investment into the UK health sector

The NHS has long been celebrated as a symbol of excellence and compassion. Today it faces mounting pressures, growing patient demand, limited resources, and workforce challenges. Meanwhile, the global healthcare landscape continues to evolve, presenting opportunities for the NHS to form meaningful partnerships to improve services, move from



sickness to prevention (one of the key pillars of the Government's 'Road to Recovery' strategy) and integrate innovation into the health system, if it has the capacity to seize these. By leveraging its global reputation, infrastructure, and expertise, the NHS can attract investment to secure its long-term sustainability. See [report](#).

Source: Browne Jacobson

Digital Transformation & Technology Investment

Implementing an electronic patient record: Case studies describing the experience

This briefing is aimed at finance and non-finance staff wishing to understand more about the implementation of new electronic patient record systems. The briefing also gives some themes and top tips for organisations planning to upgrade their EPR. See [here](#).

Source: Healthcare Financial Management Association (HFMA)

Financial Governance & Audit

Fit for the future: the 10-year health plan for England: A summary for finance staff

The government's 10-year plan published on 3 July 2025 outlines a vision for the NHS, delivering the three shifts from hospital to community, from analogue to digital and from treating sickness to prevention. This briefing provides a summary for finance staff of the key developments needed in the health service to deliver this vision, along with the structural, operational and financial reforms that are designed to support implementation. See [here](#).

Source: Healthcare Financial Management Association (HFMA)

Making commissioning strategic

This briefing explores how a more strategic approach to commissioning can benefit patients and communities, and how providers are central to its success. See [here](#).

Source: NHS Providers

An engine for economic growth? Why it won't be a piece of cake for the NHS

With the newly published Life Sciences Sector Plan coming soon after the 10 Year Health Plan for England, Sally Gainsbury reflects on the government's gamble on the NHS as a driver of economic growth and investment, and what this might mean for patients and NHS services. See [here](#).

Source: Nuffield Trust

Assessing provider capability: guidance for NHS trust boards

These documents will support NHS boards in assessing their organisation's capability on an annual basis against a range of expectations across six areas: strategy, leadership and planning; quality of care; people and culture; access and delivery of services; productivity and value for money; and financial performance and oversight. See [here](#).

Source: NHS England



Health Inequalities & Prevention

How finance teams are helping to reduce health inequalities

The HFMA has produced a range of outputs on health inequalities in recent years with support from colleagues at NHS England. Over this time, they have had the privilege of talking to finance staff from many different organisations and systems who are passionate about using their skills to help reduce health inequalities. This briefing includes a series of case studies, designed to highlight the range of excellent work that we have seen taking place across the country. We have focused on examples where the finance team has contributed to making a real impact on patient outcomes, and where the insights offer transferable ideas and skills that could be used more widely across the UK. See [here](#).

Source: Healthcare Financial Management Association (HFMA)

Legislation & Policy

Guidance: National Procurement Policy Statement

This NPPS sets out strategic priorities for public procurement and how contracting authorities can support their deliver. See [here](#).

Source: Government Commercial Function

Procurement

United Lincolnshire Teaching Hospitals signs contract with Mizaic

Following a competitive tender process, ULTH will implement MediViewer in early 2026, enabling the trust to create digitised, accessible versions of its historic patient records. See [here](#).

Source: Digital Health

NHS Social Value Playbook

NHS Commercial guidance on applying social value in the procurement of NHS goods and services. The purpose of this playbook is to provide further information on how and where to apply social value in new tenders and ensure key performance indicators (KPIs) are included in the management of all new contracts. See [here](#).

Source: NHS England

Net Zero and Sustainable Procurement Team webinar programme

All the webinars are led by members of the Net Zero and Sustainable Procurement Team. These sessions are hosted on MS Teams and MS Teams Live. Registration closes the day before the webinar and the link will be sent to everyone on the registration list via email approximately 24 hours before the webinar is due to take place. See [here](#).

Source: NHS England

Value-based procurement offers transformative opportunities for NHS, but cultural and financial reform essential for success



A new report from PPP highlights how value-based procurement could revolutionise NHS care by improving outcomes and efficiency, but warns that entrenched budgeting practices, fragmented decision-making, and unclear definitions of "value" are blocking progress. Reform efforts must focus on long-term impact rather than short-term cost-cutting to unlock the full benefits for patients and the health system. See [here](#).

Source: Public Policy Projects

Mastering NHS supplier relationships for a Digital NHS

To achieve digital success, the NHS must transition from transactional relationships with suppliers to genuine partnerships focused on better outcomes. This [long-read from NHS Providers](#) explores essential practices for NHS leaders to build the right relationships, manage value and deliver the best outcomes for patients and staff.

Source: NHS Providers

Sustainable procurement in the NHS: barriers and enablers to staff behavioural change

Smith, Melanie; Bhutta, Mahmood F.; Malone, Timothy and others (2025) *British Journal of Healthcare Management* 31(6), pp. 1–13

Abstract: Background/Aims There is a strong ethical impetus and a growing policy requirement for healthcare institutions to reduce their environmental impact. Procurement is area with significant opportunities to reduce the negative impacts of healthcare services on human and planetary health. This study explored experiences of barriers and enablers to sustainable procurement practices among NHS staff, looking at how the COM-B (capability, opportunity, motivation-behaviour) model could be applied to develop sustainable procurement systems. Methods A qualitative study was conducted, using semi-structured, in-depth interviews to collect data. Participants (n=11) were NHS staff working in roles that were connected to procurement and/or sustainability, including a variety of roles, bands and levels of experience. Participants were asked about their experiences of barriers and enablers to sustainable procurement practices. Data were recorded, transcribed and analysed using thematic analysis, with themes mapped on to the components of the COM-B model. Results Although barriers and enablers were identified for each component of the COM-B model, the opportunity component was the most prominent. Organisational culture was seen as a major barrier, with a strong influence on staff behaviour, while buy in from senior leadership was felt to be an essential enabler. Cross-cutting issues such as the COVID-19 pandemic and legislation were also mentioned, as were physical barriers such as costs and time constraints. Conclusions There are a wide range of barriers and enablers to achieving sustainable procurement in NHS hospitals. The application of the COM-B model in this study suggested that a more holistic approach is required, seeking to address the key barriers related to the opportunity component, with a particular focus on organisational culture. Implications for practice Existing interventions towards environmental sustainability in the NHS must be complemented by holistic strategies aiming to create a social environment that supports behavioural change. Such interventions should focus on empowering staff across all grades, promoting a culture of innovation, streamlining internal processes, enhancing pro-sustainability communications and adopting sustainability as a core cultural value.



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Productivity

Research Briefing: NHS Productivity

This briefing focuses on productivity in the NHS in England, which has become an issue of increasing importance for policy makers and NHS leaders. It details the methods used to measure NHS productivity, recent trends, and proposed strategies to increase productivity. See [here](#).

Source: House of Commons Library

Digital transformation and the productivity and efficiency challenge

This report focuses on the potential of digital transformation in the NHS and explores the potential sources of productivity gains with case studies from across the sector and includes practical advice for NHS boards and senior leaders on driving productivity through technology. See [here](#).

Source: NHS Providers

Insourcing

Waiting times in the NHS are rising and there is widespread concern that productivity dipped during the Covid-19 pandemic and has not yet recovered. Insourcing is a way to improve productivity. Some NHS bodies are concerned that insourcing arrangements are not necessarily best value for money and that wider financial considerations in relation to off-payroll working, VAT and lease accounting may have been missed. See [here](#).

Source: Healthcare Financial Management Association (HFMA)

Workforce & Staffing Costs

How much do NHS trusts spend on staff training, and how does this vary across trusts?

NHS spending on training has grown faster than overall spending in recent years, reflecting a growing policy emphasis on workforce development. See [here](#).

Source: Institute for Fiscal Studies

Useful Tools

Guidance map: The HFMA resource and guidance database

Brings together tools and information from the six resource and guidance maps. This spreadsheet tool aims to be useful to finance professionals and other colleagues interested in a range of topics. See [here](#).

Source: Healthcare Financial Management Association (HFMA)



Drugs and pharmaceutical electronic market information tool (eMIT)

The eMIT provides information about prices and usage for generic drugs and pharmaceutical products. See [here](#).

Source: Department of Health and Social Care