

Top Slicing: A Quick Guide

1. Introduction

This aim of this paper is to explain the top slicing process and how this can be used to utilise your budget.

2. What is Top Slicing?

A) Top slicing

Top slicing is a mechanism where the cost of a study leave which benefits a range of trainees can be allocated against their individual budgets. All top slicing requests must be authorised by the appropriate Training Programme Director (TPD).

B) Specific Training Provision

Where an event is held for the benefit of a number of trainees, the value of the fees would be divided by the number of trainee involved. Each trainee would then have the corresponding amount deducted from their study leave allowance. While we are awaiting this to occur the value will be shown on your budget statement under the top slicing heading.

For example

A course costs £1,000 and is attended by 10 trainees. Each trainee's annual allowance would be reduced by £100

C) Programmed Training

Where a TPD wishes to provide directed training for their trainees, it is possible to deduct an amount from the study leave budget for this purpose. As with the above process the value deducted would be apportioned over the trainees benefitting from the programmed training. Full accounts of how this money is utilised are required at year end

3. How to access funds

Subject to the TPD's approval of top slicing

A) Specific Training Provision

- 1) The invoice / claim should be addressed to

**Health Education England
Health Education NorthWest- PP3
T73 PAYABLES F485
Phoenix House
Topcliffe Lane
Wakefield
WF3 1WE**

- 2) The invoice must be accompanied with a list of trainees who have benefitted from the event.

B) Programmed Training

- 1) An account must be set up at the TPD's trust to house the funds
- 2) An invoice must be raised by the TPD trust to the address given above.
- 3) This invoice must be accompanied with a list of trainees who are to benefit from the programmed training.
- 4) All claims from speakers etc must be forwarded to the TPD trust finance for payment
- 5) At year end accounts of how the funds have been utilised is required. Appendix 1 gives a suggested layout for the summary of accounts. This would need to be backed up with transaction listing to match the summery

4. Conclusion

This paper gives a brief outline of the top slicing process. If you should require any further information please do not hesitate to contact the finance Department for further guidance.