

CONSULTANT CONTRACT

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Version 1 – October 2003

Version 2 – 1 June 2005¹

Version 3 – 30 June 2006⁶

Day	Time	Location	Work	Category	Number of PAs
Monday	9am - 1pm	Site A	HIV OPD Clinic	DCC	1.0
	1pm - 3pm	Site A	Patient related Admin	DCC	0.5
	3pm - 4pm	Site A	Teaching	SPA	0.25
	4pm - 5pm	Site A	Patient related Admin	DCC	0.25
Tuesday	9am - 11am	Site A	CPD (personal)	SPA	0.5
	11am- 1pm	Site A	Clinical Governance	SPA	0.5
	1pm - 2pm	Site A	CPD (Grand Round)	SPA	0.25
	2pm - 2.30pm	Travelling	Travelling time (alternate wks)	DCC	0.0625
	2.30pm - 5.30pm	Site B	GUM community clinic (alternate wks)	DCC	0.375
	5.30pm - 6pm	Travelling	Travelling time (alternate wks)	DCC	0.0625
Wednesday	8.30am - 9.30am	Site A	CPD (Journal Club)	SPA	0.25
	9.30am - 10am	Site A	Telephone Advice	DCC	0.125
	10am - 1pm	Site A	Public Health duties (clinical coding, SOPHID, notifications etc)	DCC	0.75
	1pm - 2pm	Site A	Training	SPA	0.25
	2pm - 3pm	Site A	Clinical Management	SPA	0.25
Thursday	9am - 1pm	Site A	Patient Related Admin	DCC	1.0
	1pm - 4pm	Site A	MDM	DCC	0.75
	4pm - 8pm	Site A	GUM OPD Clinic (3hrs standard rate & 1hr premium rate)	DCC	1.08
Friday	9am - 1pm	Site A	GUM OPD Clinic	DCC	1.0
	1pm - 2pm	Site A	Audit	SPA	0.25
Predictable Emergency On Call	-	-	-	-	-
Unpredictable Emergency On Call	Variable	Variable	Emergency patient admissions Telephone consultations/advice	DCC	0.5
TOTAL				DCC SPA	2.5 7.5

Job Plan – Dr Colm O'Mahony, Consultant in Sexual Health version April 2013

On call 1:2 rota moving to a 1:1 when Consultant colleague is away. No Junior Doctor involved in rota. (equates to an extra 0.25 DCC per week)

Time	Monday	Tuesday	Wednesday	Thursday	Friday	Nights and Weekend on-call 1:2 rota
9.30 – 1.30	Gen SHC (1 DCC)	HIV Clinic 1:2 (0.5 DCC) (0.5 SPA)	Gen SHC 1:2 (0.5 DCC) (0.5 SPA)	HIV Clinic 1:2 (0.5 DCC) (0.5 SPA)	Gen SHC (1 DCC)	
Lunch-time	Journal Club and CBD	HIV case discussion and medicine meeting		HIV case discussion	Grand Round	
1.30 – 5.30 (or 4.30 if starting evening clinic)	Seeing triaged patients from nurse-led clinic, emergency walk in patients, ward consults, HIV blood clinic – ordering tests and occasional problem review (1 DCC)	Results / reviews / admin (0.5 SPA) (0.5 DCC)	Regional HIV forum every 2 months or HIV results / reviews (0.5 DCC)	Gen SHC (1 DCC)	Gen SHC or HIV meeting RLH (1 DCC)	
4.30 – 7.30	Admin 4.30–6.30pm (0.5 SPA)	Gen SHC (1 DCC)		Seeing triaged patients from nurse-led clinic, seeing emergency walk in patients, ward admin. (0.5 DCC) (0.5 SPA)		

DCC = 9 direct clinical care, mainly OPD activity but ward consults and E/M reviews included.

SPA = 3 supporting professional activity

SHC = Sexual Health Clinic Rota includes prospective cover for Consultant colleague for annual leave, study and professional. No clinics are cancelled so flexibility is required and Consultant maybe rostered for any clinic when staffing levels are low.

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when and where the consultant's duties and responsibilities will be delivered. It is expected that Programmed Activities will normally take place at a consultant's principal place of work but there will be flexibility to agree off site working where appropriate. The clinical manager will draw up the schedule after full discussion with the consultant, taking into account the consultant's views on resources and priorities and making every effort to reach agreement. .

5. The employer will be responsible for ensuring that a consultant has the facilities, training development and support needed to deliver the commitments in the job plan and will make all reasonable endeavours to ensure that this support conforms with the standards set out in 'Improving Working Lives'.
6. Non emergency work after 7pm and before 7am during weekdays or at weekends will only be scheduled by mutual agreement between the consultant and his or her clinical manager. Consultants will have the right to refuse non-emergency work at such times. Should they do so there will be no detriment in relation to pay progression or any other matter.
7. Where a consultant is required to participate in an on-call rota, the Job Plan will set out the frequency of the rota.

Managerial responsibilities

8. The Job Plan will set out the consultant's management responsibilities.

Accountability arrangements

9. The Job Plan will set out the consultant's accountability arrangements, both professional and managerial.



care, and travelling time relating to on-call emergency care or between hospital sites. The administrative load will vary between consultants and the type of case load in their practice.

The exact composition of **direct clinical care** will vary between consultants but the time spent on the following should be included, where applicable:-

- Out-patient or other clinic, whether performing or providing cover for the clinic. Out-patient clinics may include general GUM, HIV, colposcopy, psychosexual, erectile dysfunction, genital/HIV dermatology, young/older person, sex worker, or contraception clinics. This is not an exhaustive list and will vary between individual consultants.
- Community clinics, including any required travelling time.
- Clinical supervision of doctors in training, staff and associate specialist (SAS) doctors and nursing staff. This is complementary, but separate to educational supervision or teaching. It may include a wide variety of activities but typically includes, direct supervision in the clinic, discussion of cases, and reviewing the clinical management of patients.
- Patients seen in the clinic but outside the usual clinic times.
- Patient or relative consultation.
- Ward round.
- Operating session, including minor procedures eg. diagnostic skin biopsy, curettage.
- Patient treatment or procedure eg. lumbar puncture.
- Investigative, diagnostic or laboratory work.
- Telephone advice to other hospitals or colleagues, either secondary or primary care.
- Visits to other hospitals, hospice centres and community facilities to see patients.

- Visits to other hospitals, hospice centres and community facilities to see patients.

- Meetings about direct patient care, these may be between doctors or multidisciplinary with other healthcare professionals.
- Public health duties eg. work with public health colleagues, **clinical coding for KC60** (ISD(D)5 in Scotland), SOPHID, and case note review.
- Travelling time between sites, not to usual place of work.
- Patient administration, including dealing with referrals, letters, following up results and reviewing case notes. This should also include the time spent on dealing with reports.
- **Work on developing guidelines for patient care or clinical pathways.**
- All clinical work relating to on-call emergency duties, including travelling and waiting time relating to on-call emergency work. Any prospective cover should be included. It does not include the time spent on-call but not actually working, this is recognised by the availability supplement. For some GUM consultants the on-call work may be predictable eg. ward rounds after an on-call period and should be programmed into the job plan. However, it is more likely that the on-call work will be unpredictable eg. recall for an emergency admission or a telephone consultation/advice. Unpredictable on-call work can be measured over a typical rota period and averaged to obtain a weekly amount for inclusion into the weekly job plan.



2. Supporting professional activities (SPAs)

This should equate to not less than 2.5 SPAs.

It may be higher depending on the individual consultant's commitments.

These are activities which underpin direct clinical care and all consultants need at least 2.5 SPAs.

Activities in this category include:-

- Participation in training, including medical, nursing and support staff. It is important for educational supervisors to include the time spent arranging training, performing assessments and appraisals, and completing supporting documentation.
- Undergraduate examining and related duties .
- Continuing professional development, including medical education and updating activities. This should also include the time spent in recording this activity with the Royal Colleges, either using the paper or electronic system.
- Teaching. This includes formal teaching responsibilities.
- Audit.
- Clinical governance.
- Job planning and appraisal. This should include the time needed for completing personal appraisal as well as the time spent in appraising others.
- Research.
- Clinical management. This includes work needed for service delivery within the GUM clinic, outreach facilities, community services or within the Trust, but which is not related to direct patient care or categorised to specific additional responsibility duties.

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same as that of full-time consultants on the same rota, shall receive the appropriate percentage of the equivalent full-time salary. The contribution of any consultant to the rota will be determined without regard to any alternative arrangements that the consultant may make with colleagues to provide on-call cover.

Category of on-call duties

4. The employing organisation will determine the category of the consultant's on-call duties for these purposes by making a prospective assessment of the typical nature of the response that the consultant is likely to have to undertake when called during an on-call period. This assessment will take into account the nature of the calls that the consultant typically receives whilst on-call. The two categories are:
 - Category A: this applies where the consultant is typically required to return immediately to site when called or has to undertake interventions with a similar level of complexity to those that would normally be carried out on site, such as telemedicine or complex telephone consultations;
 - Category B: this applies where the consultant can typically respond by giving telephone advice and/or by returning to work later.
5. Where there is a change to the consultant's contribution to the rota or the categorisation of the consultant's on-call duties, the level of the availability supplement will be amended on a prospective basis. Where this results in a reduction in the level of availability supplement, there will be no protection arrangements in relation to previous entitlements. The consultant is entitled to challenge any changes to the assessment of on-call duties through the Job Planning process.
6. The availability supplement does not alter the amount of basic salary for any

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On-call availability supplement

Frequency of rota commitment	Value of availability supplement as a percentage of full-time basic salary	
	Category A	Category B
High frequency: 1 in 1 to 1 in 4	8.0%	3.0%
Medium frequency: 1 in 5 to 1 in 8	5.0%	2.0%
Low frequency: 1 in 9 or less frequent	3.0%	1.0%

8. Unallocated.⁴⁴

London Weighting Allowance

9. Consultants whose place of work (i.e. where his or her principal duties lie) is within the boundaries of the former health authorities designated by paragraph 5, or in one of the units designated by paragraph 10, of section 56 of the General Council Conditions of Service (or subsequent replacement) shall be paid London Weighting at the rate specified from time to time in Pay Circulars advising national rates of pay.⁴⁵

10. Consultants whose place of work (i.e. where his or her principal duties lie) is within the boundaries of the former health authorities designated by paragraph 12 of section 56 of the General Council Conditions of Service (or subsequent replacement) shall be paid London Weighting at the rate for the 'Fringe Zone' specified from time to time in Pay Circulars advising national rates of pay, unless he or she is employed at a unit described in paragraph 9 above.⁴⁶

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6. Table 2 illustrates possible ways of allocating Programmed Activities for these purposes, where from April 2004 the emergency work in question arises during Premium Time.

Table 2 – Applicable from 1 April 2004

Average emergency work per week likely to arise during Premium Time from on-call duties	Possible allocation of Programmed Activities (PAs)
½ hour	1 PA every 6 weeks, or a half-PA every 3 weeks
1 hour	1 PA every 3 weeks
1½ hours	1 PA every 2 weeks, or a half-PA per week
2 hours	2 PAs every 3 weeks
3 hours	1 PA per week
4 hours	3 PAs every two weeks
6 hours	2 PAs per week

7. Where on-call work averages less than 30 minutes per week, compensatory time will be deducted from normal Programmed Activities on an ad hoc basis.
8. Where a consultant's on-call duties give rise to a different amount of time spent on unpredictable emergency work than assumed in this prospective assessment, the clinical manager and the consultant will review the position at a Job Plan review and, where appropriate, agree adjustments on a prospective basis. Where this results in a reduction in the level of recognition, the new arrangements will take immediate effect without any period of protection. A whole time consultant has the right to maintain a full time salary. Where such a reduction would otherwise result in a working week of fewer than ten Programmed Activities, the consultant should have the option of accepting

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maximum part-time NHS consultant contract be as referred to by Annex A, Note 1;

- for part-time consultants be pro rata to the levels referred to by Annex A, Note 1, based on the number of agreed weekly Programmed Activities in the consultant's Job Plan as a proportion of the standard ten Programmed Activities for full-time consultants.^{7,8}
9. Where a consultant holds discretionary points or a local clinical excellence award, there will be a pro rata increase in the payment for an additional Programmed Activity, compared with the rates referred to by Annex A, Note 1. Where a consultant holds a distinction award or a higher clinical excellence award, the pro rata increase in the payment for an additional Programmed Activity will be based on the maximum level of discretionary points or local clinical excellence awards as the case may be.
10. The annual rate for an additional Programmed Activity will be 10% of basic salary, where basic salary includes the pay thresholds and any discretionary points or local clinical excellence awards.⁹

Pay protection

11. There will be no financial detriment to any consultants for whom the combined total of their basic pay and any on-call availability supplement (as assessed under the provisions in Schedule 16) would otherwise be less than the combined total of their basic pay and any intensity supplement under their previous NHS contract and terms and conditions. For consultants who transferred to these Terms and Conditions in 2003/04, there will be full protection for one year, i.e. taking account of annual pay uplift for 2004/05 for consultants on the previous national terms and conditions. After this date, protection will be on a mark-time basis (i.e. until the new salary exceeds the

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Mediation

2. The consultant, or (in the case of a disputed Job Plan) the clinical manager, may refer the matter to the Medical Director, or to a designated other person if the Medical Director is one of the parties to the initial decision. Where a consultant is employed by more than one NHS organisation, a designated employer will take the lead (in the case of a disputed Job Plan, a lead employer should have already been identified). The purposes of the referral will be to reach agreement if at all possible. The process will be that:

- the consultant or clinical manager makes the referral in writing within two weeks of the disagreement arising;
- the party making the referral will set out the nature of the disagreement and his or her position or view on the matter;
- where the referral is made by the consultant, the clinical manager responsible for the Job Plan review, or (as the case may be) for making the recommendation as to whether the criteria for pay thresholds have been met, will set out the employing organisation's position or view on the matter;
- where the referral is made by the clinical manager, the consultant will be invited to set out his or her position on the view or matter;
- the Medical Director or appropriate other person will convene a meeting, normally within four weeks of receipt of the referral, with the consultant and the responsible clinical manager to discuss the disagreement and to hear their views;
- if agreement is not reached at this meeting, then the Medical Director will decide the matter (in the case of a decision on the Job Plan) or make a recommendation to the Chief Executive (in the case of a decision on

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Schedule 18 Leave and public holidays

A. Annual leave and public holidays

Annual leave

1. Consultants are entitled to annual leave at the following rates per year, exclusive of public holidays and extra statutory days:

Year	Number of years of completed service as a consultant	
	Up to seven years	Seven or more years
Until 31 March 2004	Six weeks	Six weeks
1 April 2004 – 31 March 2005	Six weeks	Six weeks + one day
From 1 April 2005	Six weeks	Six weeks + two days

2. The leave year runs from the anniversary date of the consultant's appointment, or adjusted to a common start date in force in that employment. No detriment to the consultant will arise from the leave year adjustment.
3. Annual leave should be discussed at the annual Job Plan review. Dates for annual leave and the arrangements for the consultant's work to be done in his or her absence should be incorporated into the agreed Job Plan, or alternatively agreed at least two months in advance, if possible. Subject however to suitable arrangements having been made, consultants may take up to two days of their annual leave without seeking formal permission provided that they give notification beforehand.

Public holidays

4. The leave entitlements of consultants in regular appointment are additional to

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10. A consultant may be allowed professional or study leave for approved postgraduate purposes.

Conditions

11. Any grant of leave is subject to the need to maintain NHS services.
12. Where leave with pay is granted, the consultant must not undertake any other paid work during the leave period without the employing organisation's prior permission.

Period of leave

13. Subject to the conditions in paragraph 16, professional or study leave will normally be granted to the maximum extent consistent with maintaining essential services in accordance with the recommended standards, or may exceptionally be granted under the provisions of paragraphs 14 and 16. The recommended standard for consultants is leave with pay and expenses within a maximum of thirty days (including off-duty days falling within the period of leave) in any period of three years for professional purposes within the United Kingdom.

Additional periods of professional and study leave in the United Kingdom

14. Authorities may at their discretion grant professional or study leave in the United Kingdom above the period recommended in paragraph 13 with or without pay and with or without expenses or with some proportion thereof.

Professional and study leave outside the United Kingdom

15. Authorities may at their discretion grant professional or study leave outside the United Kingdom with or without pay and with or without expenses or with any proportion thereof.

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injuries or compensation benefits, including any allowances for adult or child dependants, must not exceed full pay.

Submission of doctor's statements

25. A consultant who is incapable of doing his or her normal work because of illness shall immediately notify the employer according to the employer's procedures.
26. Any absence of more than seven days shall be certified by a doctor other than the sick consultant. Statements shall be submitted according to the employer's procedures.

Accident due to sport or negligence

27. An allowance shall not normally be paid in a case of accident due to active participation in sport as a profession, or in a case in which contributory negligence is proved, unless the employer decides otherwise.

Injury sustained on duty

28. An absence due to injury sustained by a consultant in the actual discharge of his or her duty, for which the consultant was not liable, shall not be recorded for the purposes of these provisions.

Recovering of damages from third party

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6. Employers should develop policies on flexible working which, as far as is practicable, should include:

- part-time working, where a person works to a pattern and number of hours by mutual agreement;
- job sharing, where two or more people share the responsibilities of one or more full-time job(s), dividing the hours, duties and pay between them;
- flexi-time, where employees can choose their own start and finish time around fixed core hours;
- annual hours contracts, where people work a specific number of hours each year, with the hours being unevenly distributed throughout the year;
- flexible rostering, using periods of work of differing lengths within an agreed overall period;
- term-time working, where people work during the school term but not during school holidays;
- school-time contracts;
- teleworking, where people work from home for all or part of their hours with a computer or telecommunication link to their organisation;
- voluntary reduced working time, where people work reduced hours by agreement at a reduced salary;

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- fixed work patterns, where, by agreement, days off can be irregular to enable, for example, access by separated parents to their children and flexible rostering.
- Flexible retirement

7. Flexible working arrangements should be available to all employees.
8. All jobs should be considered for flexible working. If this is not possible the employer must provide written, objectively justifiable reasons for this and give a clear, demonstrable operational reason why this is not practicable.
9. There should be a clear procedure for application for flexible working, agreed by employers and local staff representatives.
10. All people with flexible working arrangements should have access to standard terms and conditions of employment, on an equal or pro-rata basis, unless different treatment can be justified for operational reasons.

Monitoring and Review

11. Applications and outcomes should be monitored annually, in partnership with local staff representatives.



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Whistleblowing

Consultants salary scales and awards from April 2013

£ per annum

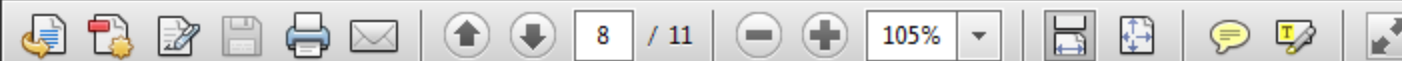
Consultant - England, Scotland, Northern Ireland	Consultant - Wales	Consultant (pre-2003 contract) UK
75,249	72,927	62,477
77,605	75,249	66,948
79,961	79,234	71,419
82,318	83,246	75,890
84,667	88,798	80,988
90,263	91,735	
95,860	94,679	
101,451		

Clinical excellence, commitment awards and discretionary points 2013

Clinical excellence awards £	Commitment awards (Wales)£	Discretionary Points £

Clinical excellence, commitment awards and discretionary points 2013

	Clinical excellence awards £	Commitment awards (Wales)£	Discretionary Points £
Level 1	2,957	3,204	3,204
Level 2	5,914	6,408	6,408
Level 3	8,871	9,612	9,612
Level 4	11,828	12,816	12,816
Level 5	14,785	16,020	16,020
Level 6	17,742	19,224	19,224
Level 7	23,656	22,428	22,428
Level 8	29,570	25,632	25,632
Bronze or Level 9	35,484		
Silver or Level 10	46,644		
Gold or Level 11	58,305		



11.4 Publications, lectures, etc

You shall be free, without our prior consent, to publish books, articles, etc., and to deliver any lecture or speak, whether on matters arising out of your NHS service or not.¹³

12 Deductions from Pay

We will not make deductions from or variations to your salary other than those required by law without your express written consent.

13 Appraisal And Clinical Governance

The National Appraisal Scheme for Consultant Medical Staff (Department of Health Circulars AL(MD)5/01 and AL(MD)6/00) applies to your post. You must co-operate fully in the operation of the appraisal scheme. You must also comply with our clinical governance procedures.

14 Gifts and Gratuities

You are required to comply with our rules and procedures governing the acceptance of gifts and hospitalities.

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Schedule 11 Principles governing receipt of additional fees

- In the case of the following services, the consultant will not be paid an additional fee, or - if paid a fee - the consultant must remit the fee to the employing organisation:

 - any work in relation to the consultant's Contractual and Consequential Services;
 - duties which are included in the consultant's Job Plan, including any additional Programmed Activities which have been agreed with the employing organisation;
 - fee paying work for other organisations carried out during the consultant's Programmed Activities, unless the work involves minimal disruption and the employing organisation agrees that the work can be done in NHS time without the employer collecting the fee;
 - domiciliary consultations carried out during the consultant's Programmed Activities;
 - lectures and teaching during the course of the consultant's clinical duties;
 - lectures and teaching that are not part of the consultant's clinical duties, but are undertaken during the consultant's Programmed Activities.

This list is not exhaustive and as a general principle, work undertaken during Programmed Activities will not attract additional fees.

- Services for which the consultant can retain any fee that is paid:

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This list is not exhaustive and as a general principle, work undertaken during Programmed Activities will not attract additional fees.

2. Services for which the consultant can retain any fee that is paid:

- Fee Paying Services carried out in the consultant's own time, or during annual or unpaid leave;
- Fee Paying Services carried out during the consultant's Programmed Activities that involve minimal disruption to NHS work and which the employing organisation agrees can be done in NHS time without the employer collecting the fee;
- domiciliary consultations undertaken in the consultant's own time, though it is expected that such consultations will normally be scheduled as part of Programmed Activities;¹
- Private Professional Services undertaken in the employing organisation's facilities and with the employing organisation's agreement during the consultant's own time or during annual or unpaid leave;
- Private Professional Services undertaken in other facilities during the consultant's own time, or during annual or unpaid leave;
- lectures and teaching that are not part of the consultant's clinical duties and are undertaken in the consultant's own time or during annual or unpaid leave.

This list is not exhaustive but as a general principle the consultant is entitled to the fees for work done in his or her own time, or during annual or unpaid leave.

¹ And only for a visit to the patient's home at the request of a general practitioner and

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- enhancements to basic salary by way of any discretionary points, distinction awards or clinical excellence awards;
- any on-call availability supplement;
- any London Weighting Allowance; and
- fees for domiciliary visits not undertaken during Programmed Activities.

3. The following will not be pensionable in the NHS Pension Scheme:

- travelling, subsistence, and other expenses paid as a consequence of the consultant's work for the employing organisation or the wider NHS;
- any recruitment or retention premium;
- any payments for additional Programmed Activities; and
- any payments for work the consultant undertakes for Local Authorities, subject to local agreements to the contrary.

Removal or downgrading of a distinction award or clinical excellence award

4. If a distinction award or clinical excellence award is removed or downgraded, the consultant will normally continue to be paid the value of the award he or she received at the time this decision was made. This will be taken into account in the calculation of the consultant's pension in the normal way.

5. In exceptional circumstances, a consultant may lose the value of the award as well as the award itself. This may affect the value of the consultant's pension depending on the date on which this deduction was made.

Mental health officer status

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taking care to ensure that there is no double counting of this and any additional seniority granted at appointment by way of a higher point on the salary scale.

7. Where a consultant's training has been lengthened by virtue of being in a flexible training scheme or because of undergoing dual qualification, the employing organisation will, where necessary, credit appropriate additional seniority to ensure that the consultant is not prevented from reaching the pay threshold they would have attained had they trained on a full time or single qualification basis (e.g. training extended by two years counts as the equivalent of two years' seniority as a consultant on first appointment as a consultant). See separate guidance on part time contracts.

Basic pay on commencement

8. On commencement, and subject to the provisions on pay protection set out below, the value of basic salary – and of payments for any additional Programmed Activities – will:
 - for full-time consultants who have previously held a whole-time NHS consultant contract and full-time consultants who have previously held a maximum part-time NHS consultant contract be as referred to by Annex A, Note 1;
 - for part-time consultants be pro rata to the levels referred to by Annex A, Note 1, based on the number of agreed weekly Programmed Activities in the consultant's Job Plan as a proportion of the standard ten Programmed Activities for full-time consultants.^{7,8}

26 London Weighting Allowance

The provisions in Schedule 16 of the Terms and Conditions shall apply.

PENSION

27 Pension

The provisions in Schedule 17 of the Terms and Conditions shall apply.

You will be eligible for membership of the NHS Pension Scheme, the provisions of which are set out in the NHS Pension Scheme Regulations 1995 (as amended). The Scheme is a final salary scheme with benefits based on the best of the last three years pensionable pay. Pensionable pay will include basic salary (up to ten programmed activities, but not any additional programmed activities above this), on-call availability supplements, clinical excellence awards and any existing discretionary points or distinction awards, and any other pay expressly agreed to be pensionable.

You are contracted out of the State Second Pension Scheme.

LEAVE AND HOLIDAYS

28 Leave And Holidays

Schedule 18 of the Terms and Conditions sets out your entitlements in respect of:

- annual leave and public holidays

CHESTER CHRONICLES.....

Taxing times!

"There is never a convenient time for death, taxes or childbirth." (Scarlet O'Hara in *Gone with the Wind*)

I couldn't agree more with the woman. I've done the childbirth thing. Remember that baby on the ferry! That was certainly inconvenient. Now I'm up to my neck in taxes. Me—the tax office is after me. Can you believe it?

Some people in this region are earning salaries that would have kept Roy Keane in the World Cup, and yet they're coming after me! Is it me, is it something I said, something I did? Hold on a minute now though. It's probably the Jag that's done it. They've seen me driving around in the Jag—"right! Let's have him!" Can they not see that the thing is held together with Hammerite paint? After my third and final total body fill and respray, the chap warned me to hold my breath for as long as I can if I'm ever in a crash, because the car is likely to disintegrate in a cloud of toxic dust!

Maybe it's pay back time after that correspondence I had with them a few years ago? Friends have always said, when it comes to the tax office, keep a low profile and don't do anything unusual, but you know me, I couldn't resist a little bit of fun. I had been claiming for the usual books and journals, and I got a standard letter back from them saying that journals were not "essential to the conduct of my duties." Well, just hold on there a minute! Do they think I'm reading these for fun? I promptly found the most disgusting, disgraceful issue of the journal I could lay my hands on. Lots of warts and discharges, ulcers and crabs, and other things best not talked about—all in glorious colour, and posted it to the tax office, pointing out that this was hardly bedtime reading! Could they possibly imagine anyone reading this stuff unless they had to, unless it was essential for the job?

I believe they were quite shaken at the local tax office. I got a carefully worded reply, indicating that they had, with some regret, reviewed the journal, and painful though it was to read, it was still not considered essential for my duties, and therefore I couldn't claim tax relief for it. So now I get the terse letter indicating that I had been selected for scrutiny! Me, who only visits the "Golden Nugget" once in a blue moon. Luckily, I do keep one completely separate bank account for any private stuff such as lecture fees, "ash cash," and the odd BUPA cheque from the rare misguided private patient who feels that the current five minute NHS waiting list is inappropriate and wants to wait at least a week to organise one through the private hospital.

Now I earn so little privately that it had never even been worth my while to engage an accountant. All that talk about TESSAs, ISAs, and index linking reminds me of lectures I used to get from renal physicians on acid-base balance and the anion gap—just spare me! My financial acumen is more "do ron ron" than Enron. So I just posted them my unadulterated bank statements, which barely made sense to me. But the figures in there are so sad that even the keenest scrutineer from the tax office won't want to be associated with them for long. Anyway, that was months ago and I haven't heard a thing since.

My friends say a spell inside didn't do Ken Dodd any harm—it gave him lots of material to do shows and surely there would be plenty of anecdotes for the Chester chronicles from doing a bit of porridge? I, of course, respond to this type of goading with the immortal words of Rhett Butler—"Frankly, my dear, I don't give a damn!"



EASTGATE CLOCK, CHESTER

Colm O'Mahony

Countess of Chester Hospital NHS Trust, Chester CH2 1UL, UK

DR C O'MAHONY**Statement of professional subscriptions for the year to 5 April 2012**

British Medical Association	425
General Medical Council	420
Medical Protection Society	650
Royal College of Physicians	495
British HIV Association	185
Liverpool Medical Institute	60
European Association of Dermatovenereology	132
British Association for Sexual Health and HIV	270
Society for study of Sexually Transmitted Diseases	20
British Institute for Sexual study and Impotence Research	25
Chester and North Wales Medical Society	30
Hospital Consultants Specialist Association	50
International Union Sexually Infections	34

	2,796

DR C O'MAHONY

Income received (Private patient fees, lecture fees, legal forms, reimbursed travel and accommodation costs) = £24,160

Expenses:

Travel, subsistence & Conference Fees	7,590
Secretary Salary	4,920
Secretary Pension	2,190
Room Hire	250
Business mobile phone and internet	1,110
Motor expenses (£4916) x 60%	2,949
Accountancy	2,480
Use of home as an office @ £10 per week	520
Depreciation	2
Books and stationery	45
Drugs	10
Photographic costs and computer parts	144

	20,569

Charity: National Trust	79
English Heritage	75
Dr. O' Mahony Executive Pension	£3,872
Bank Interest: Dr. O' Mahony acct. 20680696 No interest paid	
Dr. & Mrs. O' Mahony acct 10680591 No interest paid	