

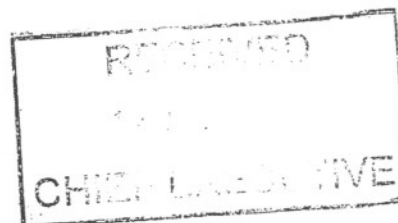
**CHIEF EXECUTIVE
DAVID N DALTON**

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DND/JM

5th April 2005

Mr J Willis
Chief Executive
Salford City Council
Salford Civic Centre
Chorley Road
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Dear John

CHARGES FOR THE USE OF THE MORTUARY

Thank you for your letter dated 22nd February 2005 and I understand that Councillor Merry has written to Councillor Morris on the same matter. I apologise for not replying sooner, but I needed the opportunity to review the information which I gave to you in my letter of 29th January 2004.

In reviewing the costs, I find them to be accurate. I note the difference in charges from Bolton and Wigan Hospitals and I have no knowledge of how they arrive at their costs but they do strike me as low in comparison to typical Hospital costs.

We have taken what we believe to be a fair proportion of the costs of the mortuary associated with the Coroners use as the basis for our charging. You are quite correct in the assertion that the Hospital would need a Mortuary regardless of whether the Coroner used the facility or not, but this argument could extend to many of the services offered by the Hospital. What we have in Salford is an ultra-modern facility which was costly to construct but offers state of the art facilities. I appreciate the pressures your finances are under but we too have a significant cost improvement target to make, if we were to subsidise the charge we levy on the Coroner it would have to be borne by reductions in services elsewhere in the Hospital. I have no scope to reduce the charge by reducing the costs directly associated with the Mortuary. I can appreciate how thorny it must be when our costs are more than that of our neighbours, but I did hope that my explanation of 29th January 2004 would have at least helped in the understanding of why and I hope you will understand why reducing the costs is not possible.

Yours sincerely

**DAVID N DALTON
CHIEF EXECUTIVE**

**CHIEF EXECUTIVE'S OFFICE
DAVID N DALTON**

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DND/JM

29th January 2004

Mr J Willis
Chief Executive
Salford City Council
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Dear John

CHARGES FOR USE OF MORTUARY

Thank you for your letter dated 24th December 2003 regarding our current Mortuary charges. In the spirit of transparency and openness, I am happy to provide you with the attached breakdown of costs associated with our Mortuary (copy enclosed).

As you can see, a significant proportion (56%) of our total annual costs relates to current capital charges relating to our new Mortuary building and associated equipment and a further 31% relates to Mortuary staffing.


An analysis of current workload within the Mortuary has enabled the current cost per procedure to be calculated. An average cost for a Coroner Port Mortem has been estimated to be £263.73, rather than £184.23 currently charged. This indicates that we are actually currently undercharging the Coroner for the use of the Mortuary. We will therefore need to discuss this further with them with a view to recovering the costs of our service.

We have also looked at the charges of other local Trusts and believe that those currently charging significantly less than this are actually not recovering all of their costs.

We would be happy to discuss our costs and prices further with a member of your Finance team if you feel this would be helpful.

I hope this information is useful to you.

Yours sincerely



**DAVID N DALTON
CHIEF EXECUTIVE**

Enclosure

Mortuary Costs 2003/04

		Total Cost 03/04	% of Total Costs
Pay:		£	
Grade	WTE		
MTO 4	1.00	31,320	
MTO2	2.00	45,349	
Senlor ATO	0.50	7,907	
Total Pay Costs:		84,576	31%
Non Pay:		8,943	3%
Total Direct Costs		93,519	
Overheads (e.g. electricity, maintenance, water)	28%	25,843	10%
Capital Charges (actual 03/04)	160%	149,745	56%
Total Costs		269,107	100%
Total weighted units of activity (see below)		5,302	
Estimated Cost per weighted unit of activity (£)		50.75	

Activity Analysis

	estimated annual activity	estimated completion time (mins)	calculated weighted unit	Total weighted activity	Cost per weighted unit (see above) £s	Cost per procedure £s
Body storage	2,075	20	1.00	2,075	50.75	50.75
Coroner District PM (simple)	251	45	2.25	565	50.75	114.19
Coroner Hospital PM (Complex)	321	150	7.50	2,408	50.75	380.65
Academic PMs	7	150	7.50	53	50.75	380.65
Other Non Coroner PMs	27	150	7.50	203	50.75	380.65
	2,681			5,302		

n.b. each weighted unit equates to 20 mins

Calculation of Coroner Charges:

Body Storage:				Price (£)
Per body stored				50.75
Post Mortems:	Units	Price (£)	Cost (£)	Average Price per PM
Coroner District PM (simple)	251	114.19	28,663	
Coroner Hospital PM (Complex)	321	380.65	122,189	
Totals	572		150,852	263.73

Mortuary Fees : Comparison with other local Trusts

	Body Storage (£)	Post Mortem (£)	Comments
Salford	48.93	184.23	
St Helens	85	150.00	
Liverpool	130.76	326.89	Charges reviewed in 2002/03 after new mortuary building completed.
Bolton	32.27		Charges being reviewed. Currently charge is per body brought in dead (Incl. PM) Proposal to charge £107 per post mortem in the future. Also charge £15k p.a. for on-call service.
Wigan	25.00	50.00	Charges have not been uplifted since 1997 and due to be reviewed.