

Costs book 2016 – Changes

1. **SFR 5.1A** - Change of description for line 190 from “No of Outpatient Attendances - AHP Clinics” to the new description “No of Outpatient Attendances - AHP Clinics & Other Technical Departments”.
2. **SFR 5.1A** - Change of description for line 200 from “New Patients” to the new description “New Patients & Other Technical Departments”.
3. **SFR 5.1A** - Change of description for line 210 from “Total Attendances” to the new description “Total Attendances & Other Technical Departments”.
4. **SFR 5.8** - Change of description for title from “OUTPATIENT STATISTICS AND COSTS - AHP CLINICS” to the new description “OUTPATIENT STATISTICS AND COSTS - AHP CLINICS AND OTHER TECHNICAL DEPARTMENTS”.

Costs book 2015 – Changes

5. **SFR 5.2** - Change of description for line 380 from “Laundry & Linen” to the new description “Laundry”.
6. **SFR 5.8** - Change of description for line 270 from “Ultrasonics” to the new description “Ultrasonics (excluding Obstetrics)”.
7. **SFR 5.11** - Change of description for line 150 from “Ultrasonics” to the new description “Ultrasonics (excluding Obstetrics)”.
8. **SFR 5.11** - Change of description for line 230 from “Other” to the new description “Other Clinical”.
9. **SFR 8.3** - Change of description for line 160 from “Family Planning” to the new description “Sexual Health”.
10. PFI Facilities Management: From 2014/15, PFI Facilities Management costs are collected within SFR 8.2(line 690).
11. Admin & Clerical - From 2014/15, this is no longer required – line 220 within SFR 5.11 was blanked out.

Costs Book 2014 – Changes

12. Community Operating Costs: Community Psychiatry Team (SFR 24.0 line 310) and Community Learning Difficulties Team (line 360) costs have

been moved from Hospital Operating Costs to Community Operating Costs.

13. Patient Travel Costs: From 2013/14 Patient travel costs are collected within SFR 24 (line 479).
14. Family Health Services - Sight Tests: 2013/14 data not available. The publication will be revised to incorporate the Sight Test data for all NHS Boards when it becomes available.
15. The increase in **administration** supplies expenditure for some NHS Boards can be attributed to the inclusion of eHealth expenditure following a change in guidance.
16. The GDS figure for Western Isles is understated by £3.784m in respect of salaried dentists and should read as £4.041m. The salaried costs are currently reported within the medical and nursing staff costs within Community Services. The revised figures will be published later in December 2014.

Costs Book Historical Changes

17. The increase in **administration** supplies expenditure can be attributed to the inclusion of eHealth expenditure following a change in guidance.
18. **SFR 5.7** is changed for 2013 – two new columns are added (column3 Theatre hours & column 11 theatres and Staff supplies).
19. **Hospital & Community Operating Costs** - now exclude Annually Managed Expenditure. For further information, see Costs Book Reconciliation to Annual Accounts (Costs [Reference](#) web page).
20. **Hospital & Community Administration Costs** – now include all Board Corporate costs reported in Note 6 of the Annual Accounts. Guidance has also been clarified for Other Non-Clinical Services such as Public Health and Health Promotion (reported in Note 7) so that costs are now allocated to relevant staff groups rather than to administration. These changes may contribute to fluctuations in Board administration costs since 2010 (Reports R100 and R100T).
21. **Energy & Utilities** (previously called Heat, Light and Power) - now includes Metered Water (previously included in Rent & Rates) (Reports R100 and R090).
22. **Rent & Rates** – now reported as separate figures (Report R090).

23. **Change Fund** - the majority of Change Fund monies are likely to be transferred from NHS Boards to Local Authorities – now reported in SFR 24.0, line 472 (Other Local Authority).
24. **Community Services** – Other Local Authority expenditure is now shown separately in report R380.
25. **Health Board of Residence analysis** - analysis previously shown in report R200 is no longer available.
26. **SFR 5.6** – SFR 5.6 is now dropped from the collection. Activity and costs for outpatient treatments should now be included on SFR 5.7. Reports R043 and R043X are dropped.
27. **Acute Medical Units** - Acute Medical Units are a new facility introduced in 2010, which have an impact on the 2010/11 and 2011/12 data. Where patients have attended these Acute Medical Units and are subsequently admitted to the ward this creates two episodes where previously only one was recorded. This, in turn, leads to an increase in the number of cases recorded and decreased cost per case (Reports R040, R040X and R100)