



# **SCOTTISH HEALTH SERVICE COSTS BOOK MANUAL**

*(Revised May 2013)*

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## INTRODUCTION

The Scottish Health Service Costs Book is the only source of published summarised information on activity and costs in NHS Scotland. The information contained in the Costs Book is primarily derived from Scottish Financial Returns (SFRs), which are completed as part of the annual accounts cycle.

Traditionally, the Costs Book has been used by managers to assist decision making and also for forward planning and benchmarking purposes. More recently, however, the use of the Costs Book data has been extended to the calculation of national tariffs. As such, it is important that accurate, and reliable, activity and cost information is reported in the Costs Book.

### Data Collection

Data is collected on a series of SFRs, as follows:

- SFRs 5.1 – 5.11 – hospital running costs (see Section 3)
- SFRs 8.1 – 8.3 – community running costs (see Section 4)
- SFR 8.4 – family health services (see Section 4)
- SFR 27s – laboratory services (see Section 3)
- SFR 24.0 – health services purchased from local authorities, voluntary organisations and the private sector (see Section 5)
- SFR 26.0 – a summary of hospital and community non-clinical costs (see Section 5)
- SFR 29.0 – reconciliation to annual accounts (see Section 2)
- SFR 13.0 – net cost of service provision relating to each board's resident population (see Section 5)

ISD will issue the Costs Book Data Collection System (CBDCS) for the collection of the majority of the SFRs. In addition, ISD will also issue two MS Excel packages for completion of SFR 29.0 and SFR 13.0.

The CBDCS has a validation function to ensure the integrity of each SFR. In addition, interform validation rules ensure:

- SFR 5.1B staff costs equate to SFR 5.2 staff costs
- SFRs 5.3 – 5.9 specialty costs equate to SFR 5.2 hospital running costs
- SFR 5.10 theatre costs equate to the costs recorded in SFRs 5.3 – 5.6 WHAT ABOUT SFR 5.7 NOW? CHECK
- SFR 8.3 service costs equate to SFR 8.2 community running costs.

The CBDCS is populated with data from the previous year to allow year-on-year comparisons.

### Publication

The Costs Book will be published on the last Tuesday in November via the ISD website at [www.isdscotland.org/Costs](http://www.isdscotland.org/Costs). ISD will issue the key project dates in due

course but boards should plan to submit their return no later than the end of August and to have Director of Finance sign-off by mid October.

### **Annual Manual Revisions - summary**

**2009/10** – the manual was significantly revised for to provide guidance on the completion of Costs Book SFRs to ensure consistency and to facilitate meaningful comparisons across NHS Scotland. The following areas were revised,

- Costing Methodology has been revised (see Section 1)
- Detail account codes have been updated to the new Chart of Accounts. The mapping of detail codes to SFRs have been updated (see Section 6).
- A number of SFRs have been revised, particularly SFR 5.2, to better align with Agenda for Change job families and with other financial information held by boards.
- A new SFR 29.0 has been developed for reconciliation to annual accounts (see Section 2). This should be completed and submitted at the same time as the main Costs Book return.

**2010/11** – there were minimal changes made to the manual to the SFRs with the exception of SFR 13.0. These related to structural changes to a few SFRs, as follows:

- SFR 5.2 – Administration (line 410) and Recharged Agency (line 420) are combined into a single line for administration costs.
- SFR 8.2 - Administration (line 710) and Recharged Agency (line 740) are combined into a single line for administration costs.
- SFR 26.0 has been amended to show a single line for administration costs in line with SFRs 5.2 and 8.2.
- SFR 24.0 – a new line is added (line 472) for Other Local Authority expenditure.
- SFR 29.0 for Reconciliation to Annual Accounts has had further minor amendments after a major overhaul last year.
- SFR 13.0 has had a major re-design to meet a change of purpose.

**2011/12** - changes to the guidance for completion of the SFRs for 2012 were minimal and related to Estates information collected in SFRs 5.2 and 8.2. Note also that SFR 5.6 (Outpatient Treatments) was dropped for 2012.

## SECTION 1 - COSTING METHODOLOGY

### COSTING PRINCIPLES AND PRACTICE

This section sets out the standard principles and recommended practice to be applied in the production of service cost information across NHSScotland (NHSS).

These principles are mandatory for all NHS Scotland Organisations and cover preparation of the annual Scottish Health Service Costs Book, benchmarking of services and the costing of service agreements/ pricing of services provided by one NHS body to another. These principles are also intended as practical guidance on the classification and analysis of costing information to support internal decision making and the use of cost information to drive efficiency and productivity improvements across the service.

#### Key Principles

Costs (and income) should be:

1. Calculated on a full absorption basis to identify the full cost of services delivered.
2. Allocated and apportioned accurately by maximising direct charging and where this is not possible, using standard methods of apportionment for overheads and indirect costs.
3. Matched to the services that generate them to avoid cross subsidisation.
4. The costing process should be transparent with a clear audit trail.

It is recognised that a key constraint on the quality of service cost information is the availability of meaningful workload and activity data to support the process. In many instances the costs of collecting data far outweigh the benefits to be achieved from the refinement of the costing information. The involvement of clinicians, nurses and other professionals including operational managers is therefore essential to the overall process, particularly to create a rounded understanding of aspects of service delivery that drive costs across the patients pathway of care. Their knowledge can also be used to supplement formal information systems and fill in any gaps that may exist. Their professional involvement will be more concentrated when costing activities for the first time and should be reviewed as part of an ongoing process.

### MINIMUM STANDARDS FOR THE ALLOCATION AND APPORTIONMENT OF COSTS

The objective of the minimum standard on cost allocation is to avoid differences in reported costs for the same patient treatment caused by unnecessary differences in cost allocation and apportionment methods between different NHS providers.

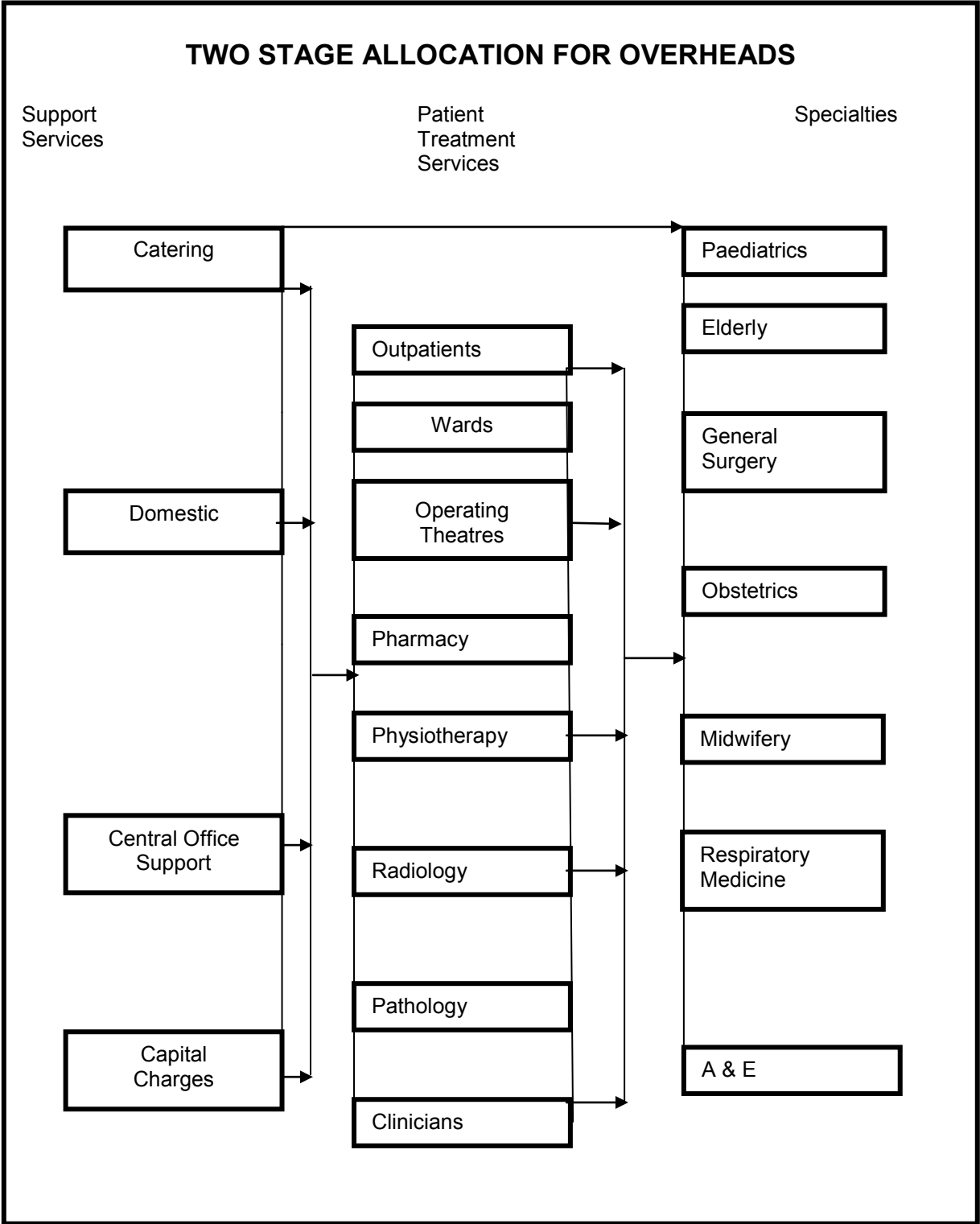
The standard therefore provides a minimum level of sophistication in cost allocation which it is expected that all NHS bodies will achieve. More sophistication is encouraged but only where the principles conform to the underlying principles of NHS costing as outlined in this manual.

#### Underlying Principles



- Costs should be allocated directly to specialties, cost centres/cost pools wherever possible.
- Work measures for use in allocating and apportioning material indirect and overhead costs should: -
- Be readily available and accurately measurable. Ideally their accurate measurement should already be required for other purposes.
- Relate reasonably closely to the cost of the activity. For example, if diagnostic tests vary significantly in cost then the number of tests requires weighting appropriately before use as a tool for apportionment.
- If no work measure is available which fulfils both these requirements alternative approaches should be sought, including taking advantage of the judgement of experienced clinicians and nurse managers, until adequate data can be produced. Advantage should also be taken of data available from tender specifications for support services.
- A two-stage apportionment of support services, via patient treatment services, to specialty/service/programme is recommended where appropriate. This method is used where Support Services, e.g. portering, are generally apportioned first to Patient Treatment Services (PTS). Patient Treatment Services, including their apportionment of Support Services, are then apportioned to patient specialties. Where Support Services, for example catering, are directly attributable to patients they would be attributed directly to specialty, for example in proportion to patient days. In this way patient treatment services which require relatively high levels of support services will channel their full costs through to the specialties they serve (see figure 1 on following page).
- It is possible to conceive and justify more complex multi-stage apportionment methods in which, for example, part of the cost of one support service is apportioned to another, and vice versa. Again, the principles of full absorption costing must be applied in more sophisticated methodologies. In accordance with the objectives set out above these more advanced approaches are not currently included as mandatory, but no NHS body is precluded from using them and presenting them for audit.

Figure 1 – Apportionment Framework



## Key Definitions

### Direct, Indirect and Overhead Costs

- Direct costs are those which can be directly attributed to the particular clinical service or patient. For example, the cost of drugs incurred by a doctor in paediatrics may be directly attributed by the pharmacy system. Hence, drugs could be a direct cost of paediatrics.
- Indirect costs are those costs which are essential to the delivery of clinical services which cannot be directly allocated to a particular cost centre. For example, there may be no method of directly allocating laundry costs to a particular cost centre and therefore laundry costs are an indirect cost that must be apportioned across a number of cost centres.
- Overhead costs are the corporate infrastructure and management costs not directly associated with the provision of clinical services but essential to the effective running of the organisation. Overhead costs may include the costs of business planning, personnel, finance and the general maintenance of grounds and buildings. They need to be apportioned on a consistent and logical basis. Where such services are shared with other parts of the NHS, care should be taken to ensure the relevant proportions are identified to the relevant services.

### Quantum of Cost

The total quantum of cost is the full cost of the provision of all services. This includes staff, non-pay and the costs associated with capital (both interest and principal).

## Analysis of Costs

### Cost Allocation Methods by Department (see Appendix 1)

The sections that follow set out the minimum standard for allocations from:

- Support Services, indicating which departments should be allocated direct to patient specialty and which via Patient Treatment Services and with which unit of work measurement (see Table 1.1).
- Patient Treatment Services to patient specialty, indicating the recommended unit of work measurement (see Table 1.2).

These apportionment methods should only be used once all the possibilities for allocating costs directly to specialty have been exhausted.

### Working Across Multiple Sites

Where an NHS body provides services across multiple sites, it is likely that elements of this two-stage allocation to patient specialty will be dealt with separately for each site. Corporate costs will be allocated initially to each site prior to any site costs being allocated to specialty.

## Overhead Apportionment

In the case of some elements of overhead cost (for example Chief Executive's Office Support Services) some NHS bodies will have little data available in the way of work measures for allocation of these costs. Apportionment in proportion to gross expenditure is a simple and consistent process for cost apportionment, and is still acceptable as a last resort.

If any of the elements of cost are significant (usually greater than 5 percent of total costs) attempts should be made to improve the basis of allocation of these costs.

## APPLICATION OF COSTING PRINCIPLES TO THE COSTS BOOK

Sections 2 to 5 in this manual provide detailed guidance for completing individual SFRs:

SFRs 5.1 to 5.11 record expenditure on hospital running costs and should include only costs for supplies and staff who work in a hospital setting.

SFRs 8.1 to 8.4 relate to Community and Family Health Services and should include only costs for supplies and staff who work in this setting.

Section 6 provides detailed account code mapping.

The following key steps represent the process to be followed when preparing the cost information and populating the SFRs.

### Step 1 – General Ledger Reconciliation

The first step is to establish a control total for costing. This total should represent the quantum of cost for the local health system in each Board area i.e. the total gross operating costs of an NHS Board. Similarly an income total for the year should be established with both expenditure and income reconciled to the totals reported in the Board's published accounts

Form SFR 13 is designed to reflect the net cost of service provision relating to a Board's resident population. All other SFRs (5s, 8s etc) are designed to capture the cost of service provision within an NHS Board area for all NHS Scotland patients regardless of area of residence. The cost of patients treated by local authorities, voluntary organisations and the private sector will be included in SFR 24.

Certain income items will be excluded from the quantum of cost used to produce the Costs Book. SFR 29 is used to reconcile the gross costs for hospital, community and family health services to the costs reported in the organisation's annual accounts.

Where there are service agreements with other health bodies for support or treatment services the costs and associated income should be treated as follows:

#### a) Support Services -

- The providing NHS body should record both expenditure and income and these should be matched (offset) to reflect a zero net service cost relating to the providing health system.
- The receiving NHS body should include the service costs in their total costs and these should be treated for service costing purposes as though the service had been provided internally and should therefore be allocated and

apportioned if necessary on a consistent basis to reflect a “gross” service cost relating to the receiving health system.

#### **b) Treatment Services -**

- The providing NHS body should record total gross expenditure and any associated activity.
- Both activity and cost of treatment by and for other NHS boards will be adjusted for on completion of form SFR 13 to reflect the total cost of service provision for a local NHS Board’s resident population.

### **Step 2 – Attribute all costs to the services that generate them**

See Appendix 1 for Cost Allocation Methods by Department and Appendix 2 for the Minimum Standard for Analysis of Costs between direct, indirect and overheads

Costs should first be analysed between direct, indirect and overhead using the minimum standard analysis given (Appendix 2).

The objective is to attribute all costs to the services which generate them. To meet this objective, as many costs as possible should be allocated directly to the treatment, function, service programme or patient to which they relate.

Costs that cannot be attributed directly will need to be apportioned using an appropriate method. Indirect and overhead costs may be pooled to aid their apportionment to services. Cost pooling brings together costs into identifiable groups (e.g. wards) and allows them to be allocated or apportioned to relevant services.

Costing pools should be constructed so that costs included can be allocated or apportioned using the same method. The pooled costs are then apportioned or allocated to specialties using an appropriate unit or cost driver. The unit may be bed days, theatre hours, number of contacts or attendances etc as appropriate.

A two-stage attribution process may be necessary as presented in Figure 1.

### **Step 3 – Disaggregation of speciality costs to point of delivery**

The speciality or clinical service level cost total arrived at above, now needs to be analysed between points of delivery, e.g. day cases, outpatients, inpatients etc. This may involve some further disaggregation of costs e.g. the fully absorbed costs of a radiology department will be distributed as an element in the cost of a range of surgical and medical interventions, outpatient attendances and also as direct access service. The point of delivery cost totals should add up to the total high-level speciality or clinical service costs.

### **Step 4 – Identifying relevant activity data**

Relevant data may come from a variety of sources such as:

- Theatre records
- Medical Records
- Pharmacy Records
- Patient Administration Records.
- ISD Scotland

### Community based statistics

Activity data should be analysed across the points of delivery. In doing this NHS bodies should conform to the standard definitions of inpatient, day case etc as detailed in the Health and Social Care Data Dictionary managed by ISD at <http://www.datadictionary.scot.nhs.uk>.

## APPENDIX 1 COST ALLOCATION METHODS BY DEPARTMENT

### TABLE 1.1 SUPPORT SERVICES

The following table identifies potential work measures that could be used to apportion costs. In choosing the appropriate allocation method boards should adhere to the costing principles identified above.

<i>Department</i>	<i>Allocated to</i>	<i>By work measure</i>	<i>Alternative work measure</i>	<i>Reference to notes</i>
Domestic	Patient Treatment Services	Floor area cleaned	Department WTEs	1,2
Catering	Patient Treatment Services or Specialty	No of meals provided	Inpatient occupied bed days	1,3,4
Laundry & Linen	Patient Treatment Services or Specialty	Patient days	Inpatient occupied bed days	1,3,5
Portering & Transport	Patient Treatment Services or Specialty	Weighted patient days	Number of admissions /transfers	1,3,6
Building & Engineering Maintenance	Patient Treatment Services	Building volume	Department WTEs	1
Energy/water etc	Patient Treatment Services	Heated volume	Department WTEs	1
Site overheads (ex capital charges)	Patient Treatment Services	Building volume	Department WTEs	1
Chief Executive	Patient Treatment Services	Gross cost	Staff numbers	1
Central office support	Patient treatment services	Gross cost of patient treatment services	Staff numbers	1
Employee services	Patient Treatment Services	Staff numbers	Salary costs	
Procurement	Patient Treatment Services	Number of orders raised	Non-pay Expenditure	
Medical records	Specialty	Attendances plus inpatient		7
Training education	Patient Treatment Services	Weighted number of persons employed	Staff numbers	8
Misc Expenditure	Patient Treatment Services	Gross cost of patient treatment services		1

**TABLE 1.1 SUPPORT SERVICES (cont.)**

<i>Department</i>	<i>Allocated to</i>	<i>By work measure</i>	<i>Alternative work measure</i>	<i>Reference to notes</i>
Purchase of tertiary referrals	Specialty	Cost of referrals		
Capital Charges (equipment)	Patient Treatment Services	Specific equipment		9
Capital Charges (Land & Buildings)	Patient Treatment Services	Floor Area	Building value	10
Admission & Discharges	Patient Treatment Services	Admissions weighted		1
Buildings insurance	Patient Treatment Services	Floor area/Building volume		1
Computer licenses	Patient Treatment Services	Weighted number of licenses		1
Information technology	Patient Treatment Services	WTE/Number of computer users		1
Payroll	Patient Treatment Services	Number of payslips	Number of staff	1
Human resources	Patient Treatment Services	Number of employees	Staff costs	1,8

**TABLE 1.2 PATIENT TREATMENT SERVICES TO PATIENT SPECIALTIES**

It is assumed that where possible costs have been allocated directly and these methods of allocation and apportionment apply to residual costs.

<i>Department</i>	<i>Method of apportionment</i>	<i>Reference to notes</i>
Wards	Direct allocation or pro-rata bed days	
Outpatient Clinics	Direct allocation or pro-rata attendances	
Day Care Facilities	Direct allocation or pro-rata attendances	
A&E Departments	Direct allocation	
Community Medical Services	Direct allocation to relevant community service	
Community Nursing/Midwifery	Direct allocation and to relevant community service	
Community Dental Services	Direct allocation to relevant community	



	service	
Clinician	Direct allocation	
Artificial Limb & Wheelchair	Item issued or to non-acute	
Audiology	Direct to ENT	
Chiropody	Face to face contact	11
Dietetics	Face to face contacts	11
ECG	Weighted requests	11
EEG	Requests	11
Health Promotion	To commissioner	
Industry Therapy	To community or occupational therapy	
Lithotripsy	Attendances	
Medical Illustration and Photography	Number of requests	11
Medical Physics	Weighted number of requests	11
Miscellaneous Patient Treatment Services	Gross expenditure of specialties	
Nuclear Medicine	Weighted request	
Occupational Therapy	Face to face contacts	12
Operating Theatres	Operating time	13
Optical Services	Direct to ophthalmology	
Pathology	Weighted number of requests	14
Patient Transport Service	Patient journey	
Pharmacy	Number of issues	15
Physiotherapy	First Contact	16
Psychology	To relevant service/appointments	
Radiology	Weighted request	11
Radiotherapy	Exposure	11
Speech Therapy	Face to face contact	11

## DETAILED NOTES ON SPECIFIC COSTS AND WORK MEASURES

1. Support services should be allocated to Patient Treatment Services (PTS) before Overheads so that the former will be included in the gross cost of PTS for apportionment of relevant overhead costs.
2. For Domestic services, advantage should be taken where possible of recent tender specifications to analyse service requirements and costs by department.
3. The choice between apportionment directly to Specialty or via PTS will depend on whether the work measure data is available most accurately by Specialty or by PTS. The former should be used if in doubt.
4. For catering, the number of meals provided is a more realistic basis for the allocation of catering costs as these can be provided to other areas than wards.

5. For laundry and linen, in-patient and day care should have the same weight unless better information is available.
6. Portering and Transport Costs should be apportioned by patient days only as a last resort after grouping staff by theatre, ward and specialty where appropriate in order to weight patient days appropriately for each specialty's use of portering and transport. Advantage should be taken of any service requirement and cost analysis by department available from recent tender specifications.
7. Medical records. In the absence of better information outpatient attendance and inpatient episode should be given equal weight since the work in Medical Records, depends largely on the number of records "pulled".
8. Training and Education. Ideally an appropriate weight, determined locally, will be given to those departments whose skill base requires more extensive and frequent training. If this information is not available it may acceptable to apportion these costs by staff numbers only
9. Capital Charges for Equipment of material value must be allocated directly to PTS and shared between specialty based on a realistic measure of use.
10. Other Capital Charges are likely to be predominantly buildings and fixtures. Where capital charges are available by building block, the charge for each block should be apportioned to the PTS's occupying block in proportion to their floor area. Corridors and common areas should be shared equally between those occupying block pro-rata to floor area. If support space is redundant and it would be inequitable to share its costs between the outposts of the block its cost should be spread throughout the unit as an overhead in a similar way to Unit Office Support.
11. If this department is likely to have a material effect on cost apportionment requests should be weighted by reference to sampling and to the judgement of the departmental head if better methods are not available. However, for many providers this department will be of small cost and unweighted requests are an acceptable basis of allocation.
12. Occupational Therapy. Face to face contact should be used as a last resort only after apportionment by the number of staff working in or shared by a Specialty.
13. Operating Theatre. If computerised systems are not available to assess operating time by specialty approximations should be made based on manual records including theatre sessions.
14. Pathology. Where no pathology system is available to calculate costs by specialty an assessment should be made based on available records and the judgement of the relevant managers.
15. Pharmacy. It is assumed that the variable drugs costs will be identifiable to wards, consultant or specialty directly. Other costs should be apportioned on this basis in the absence of other information.
16. Physiotherapy. Allocation by first contact should be used as a last resort after allocation by the estimated time spent by physiotherapists in each specialty, based on normal local organisational groupings.

## APPENDIX 2 MINIMUM ANALYSIS OF COSTS

To aid consistency this manual establishes a minimum standard for the analyses of costs between direct, indirect and overheads. Where it is possible, costs should be directly allocated or classified as indirect or overhead.

The purpose of this analysis is to enable NHS bodies to have a degree of confidence in the analysis of costs and cost behaviour changes in response to fluctuating activity levels.

This section should be read and used in line with the costing principles outlined previously.

The analysis below is broad and subjective and oversimplifies the position in many areas. For some of the elements in this analysis, two categories are given. The first is the preferred analysis but where current information systems prevent analysis in this way, the alternative should be adopted.

### CHAIRMAN'S AND NON-EXEC MEMBERS REMUNERATION

<i>Description</i>	<i>Analysis</i>
Remuneration	Overhead

### GENERAL/SENIOR MANAGERS

<i>Description</i>	<i>Analysis</i>
Chief Executive	Overhead
Senior Managers' Pay – Board Level	Overhead
Senior Managers' Pay – Other	Overhead

### MEDICAL (See note 1)

<i>Description</i>	<i>Analysis</i>
Consultants	Direct
SHMOs, Medical Assistants	Direct
Associate Specialists	Direct
Staff Grade Practitioners	Direct
Senior Registrars	Direct
Registrars	Direct
Senior House Officers	Direct
House Officers	Direct
Hospital Practitioners	Direct
Clinical Assistants and sessions in BTS	Direct
Staff Fund Payments	Direct
Senior Clinical Medical Officers	Direct
Clinical Medical Officers	Direct
Sessional CHS Appointments	Direct
Clinical Reps on Management Team	Overhead

**DENTAL**

<i>Description</i>	<i>Analysis</i>
Hospital Consultants	Direct
SHDOs, Assistant Dental Surgeons	Direct
Associate Specialists	Direct
Staff Grade Practitioners	Direct
Senior Registrars	Direct
Registrars	Direct
Senior Dental House Officers	Direct
Dental House Officers	Direct
Dental Practitioners	Direct
Community Health SDOs and Dos	Direct
Trainees in Community Dentistry	Direct

**NURSES AND MIDWIVES (See note 1)**

<i>Description</i>	<i>Analysis</i>
Senior Nursing Staff (District Nursing Officer & Directors of Nursing Services)	Overhead
Senior Nurses 1 to 5 (incl. Senior Tutors)	Overhead
Senior Nurses 6 plus grade H & I	Direct
Grade F & G	Direct
Grade D & E	Direct
Grade C	Direct
Grade B	Direct
Grade A	Direct
Student/Pupil Nurses	Direct

**ALLIED HEALTH PROFESSIONALS**

<i>Description</i>	<i>Analysis</i>
Allied Health Professionals	Direct/Indirect

**PROFESSIONAL AND SCIENTIFIC STAFF**

<i>Description</i>	<i>Analysis</i>
Therapists	Direct/Indirect
Biochemists	Direct/Indirect
Physicists	Direct/Indirect
Clinical Psychologists	Direct/Indirect
Other Scientists	Direct/Indirect
Chaplains	Overhead

**PROFESSIONAL AND TECHNICAL STAFF**

<i>Description</i>	<i>Analysis</i>
Medical Laboratory Scientific Officers	Direct/Indirect
Restorative Maxillofacial/Orthodontic Technicians	Direct/Indirect
Pharmacy Technicians	Direct/Indirect
Dental Hygienists, Dental Surgery Assistants, Dental Therapists	Direct/Indirect
All other technicians	Direct/Indirect

**OPTICIANS**

<i>Description</i>	<i>Analysis</i>
Opticians	Direct

**PHARMACISTS**

<i>Description</i>	<i>Analysis</i>
Pharmacists	Indirect

**ADMINISTRATIVE & CLERICAL**

<i>Description</i>	<i>Analysis</i>
Other Administrative & Clerical Staff	Direct / Indirect / Overhead
NHS staff on protected salary scale	Direct / Indirect / Overhead

**ANCILLARY STAFF**

<i>Description</i>	<i>Analysis</i>
Ancillary Staff negotiated by Whitley	Direct / Indirect / Overhead
Ancillary Staff not negotiated by Whitley	Direct / Indirect / Overhead
Upholsterers	Direct / Indirect / Overhead
Orthopaedic Appliance Grades	Direct / Indirect / Overhead

**MAINTENANCE STAFF**

<i>Description</i>	<i>Analysis</i>
Building Team Operatives	Overhead
Maintenance Technicians	Overhead
Maintenance Craftsmen	Overhead
Maintenance Assistants	Overhead
Planner Estimators	Overhead

**HEALTH CARE ASSISTANTS**

<i>Description</i>	<i>Analysis</i>
Health Care Assistants	Direct

**NON - NHS STAFF**

<i>Description</i>	<i>Analysis</i>
Medical	Direct
Dental	Direct
Nursing	Direct
Allied Health Professionals	Direct/Indirect
Professional & Scientific	Direct/Indirect
Professional & Technical	Direct/Indirect
Opticians	Direct/Indirect
Pharmacists	Direct/Indirect
Administrative & Clerical – Typing & Secretarial Skills	Direct / Indirect / Overhead
Administrative & Clerical – Other	Direct / Indirect / Overhead
Ancillary Staff	Direct / Indirect / Overhead
Maintenance Staff	Overhead

**SUPPLIES AND SERVICES – CLINICAL**

<i>Description</i>	<i>Analysis</i>
Occupational & Industrial Therapy Equipment & Materials	Direct/Indirect
Drugs	Direct/Indirect
Medical gasses	Direct/Indirect
Dressings	Direct/Indirect
Medical & Surgical Equipment – purchases	Direct/Indirect
Medical & Surgical Equipment – maintenance contracts	Direct/Indirect
Medical & Surgical Equipment – Xray film	Direct/Indirect
Medical & Surgical Equipment – Xray equipment & chemicals	Direct/Indirect
Medical & Surgical Equipment – Xray equipment maintenance contracts	Direct/Indirect
Medical & Surgical Equipment – Patients' Appliances	Direct/Indirect
Medical & Surgical Equipment – Artificial Limb & Wheelchair Hardware	Direct/Indirect
Laboratory Equipment – instruments & materials	Direct/Indirect
Laboratory Equipment – Maintenance	Direct/Indirect

**SUPPLIES AND SERVICES – GENERAL**

<i>Description</i>	<i>Analysis</i>
Provisions – purchases	Direct/Indirect
Contract catering	Direct/Indirect
Staff uniforms and clothing (incl. contracts)	Direct/Indirect
Patients clothing	Direct/Indirect
Laundry – equipment & materials	Direct/Indirect
Laundry – external contracts	Direct/Indirect
Hardware & crockery	Direct/Indirect
Bedding & Linen – disposable	Direct/Indirect
Bedding & Linen – non disposable	Direct/Indirect

**ESTABLISHMENT EXPENSES**

<i>Description</i>	<i>Analysis</i>
Printing & Stationery	Indirect/Overhead
Postage	Indirect/Overhead
Telephone – rental	Indirect/Overhead
Telephone – other (incl. calls)	Indirect/Overhead
Advertising	Indirect
Travelling & Subsistence expenses	Indirect
Removal expenses	Indirect
Leased & contract hire expenses	Indirect

**TRANSPORT AND MOVEABLE PLANT**

<i>Description</i>	<i>Analysis</i>
Fuel & Oil	Overhead
Maintenance – equipment & materials	Overhead
Maintenance – external contracts	Overhead
Hire of Transport	Overhead
Hospital Car Service	Overhead
Misc. Transport Expenses	Overhead

**PREMISES AND FIXED PLANT**

<i>Description</i>	<i>Analysis</i>
Coal	Overhead
Oil	Overhead
Electricity	Overhead
Gas	Overhead
Other fuel	Overhead
Water & Sewage	Overhead
Cleaning – equipment & materials	Overhead
External Service Contracts not identified elsewhere	Overhead
Office Equipment	Overhead
Purchase of computer hardware & software	Overhead
External contracts for data processing services	Overhead
Maintenance of computer hardware/software	Overhead

Services	Overhead
Rates	Overhead
Rents	Overhead
Engineering Maintenance – equipment & materials	Overhead
Engineering Maintenance – external contracts	Overhead
Building Maintenance – equipment & materials	Overhead
Building Maintenance – external contracts	Overhead
Gardening & Farming – equipment & materials	Overhead
Gardening & Farming – external contracts	Overhead

### EXTERNAL CONTRACT STAFFING AND CONSULTANCY SERVICES

<i>Description</i>	<i>Analysis</i>
External contract staffing and consultancy services	Overhead

### MISCELLANEOUS EXPENDITURE

<i>Description</i>	<i>Analysis</i>
Students' bursaries	Overhead
Patients' allowances	Indirect
Auditors Remuneration	Overhead
Gross redundancy payments	Overhead
Net Bank charges	Overhead
Patients' travelling expenses	Overhead
All other expenditure	Overhead

### CAPITAL (See note 2)

<i>Description</i>	<i>Analysis</i>
Capital Charges	Overhead
Adjustment on disposal of fixed assets	Overhead
Depreciation on donated assets	Overhead

### Notes

1. In some units certain medical and nursing staff may be shared between specialties in which case they will be allocated as an indirect cost to those specialties.
2. Capital charges for assets, including a buildings or part of a building, must be charged directly to a specialty if they are used by only one specialty or allocated indirectly by appropriate methods if they are shared between specialties.



## SECTION 2 - RECONCILIATION TO ANNUAL ACCOUNTS

### INTRODUCTION TO SFR 29.0 – ANNUAL ACCOUNTS RECONCILIATION

The quantum of costs included in the Costs Book should reconcile to Expenditure and Income reported in the Operating Cost Statement from the Annual Accounts. Net Operating Costs (Annual Accounts) is the net costs from which the Costs Book is reconciled; net costs from both systems will be different, and this section will present a methodology to measure the costs from Costs Book and identify reconciling exclusions from Annual Accounts' Notes.

<div style="text-align: right;">SFR 29.0</div> <div style="text-align: center;">NHS Board</div> <div style="text-align: center;">Annual Accounts Reconciliation FOR THE YEAR ENDED 31 MARCH 20XX</div>				
Annual Accounts Net Operating Costs	Line	Expenditure £	Income £	Net Costs £
Hospital & Community	110			
Family Health	120			
Administration Costs	130			
Other Non Clinical Services	140			
	150			
<b>Net Operating Costs</b>	<b>160</b>			
<b>Costs Book Expenditure</b>				
SFR 5.2	210			
SFR 8.2	220			
SFR 8.4	230			
SFR 24	240			
SFR 27 – Line 150	250			
Treatment Outside Board Area	260			
	270			
<b>Total Costs Book Expenditure</b>	<b>280</b>			
	290			
<b>Exclusions From Costs Book</b>				
Exclusions Note 4 - Other	300			
Exclusions Note 5	310			
Exclusions Note 6	320			
Exclusions Note 7	330			
	340			
<b>Total Exclusions</b>	<b>350</b>			
	360			
<b>Reconciliation Operating Costs</b>	<b>370</b>			

**2010/11 Supplement Manual update**

This form was significantly revised in 2009/10 into 3 parts – SFRs 29.0, 29.0A and 29.0B. Further minor amendments were made in 2010/11, as follows:

- SFR 29.0A should now show Net Costs for each SFR 5.2. Expenditure should be the sum of line 640 (pay and supplies); Income is the sum of lines 655 and 660. Net should equal line 680. The total line on SFR 29.0A is carried forward to SFR 29.0 line 210.
- SFR 29.0 line 220 (SFR 8.2) - Expenditure, Income and Net Costs should equal SFR 8.2 lines 870, 880 and 980 respectively.
- SFR 29.0 - new line 265 Income offset SFR 5.2 / 8.2 – this is the income from SFR 5.2 / 8.2 included in Expenditure lines (e.g. catering income from line 330). Expenditure should equal Income for line 265.
- SFR 29.0 – new line 270 for NSD Income

A full list of exclusions and guidance on how to treat specific costs will be issued along with the SFR 29 Excel workbook. This should be completed and returned at the time of your Costs Book data submission (rather than at project end).

**COMPLETION OF SFR 29.0**

<i>Line Number</i>	<i>Details</i>
	<b>Annual Accounts Net Operating Costs</b> Lines 110 to 160 present information from Annual Accounts Operating Cost Statement (OCS).
110	<b>Hospital &amp; Community</b> <ul style="list-style-type: none"> <li>To include Hospital &amp; Community Expenditure – Note 4 – from OCS.</li> <li>Hospital &amp; Community Income – Note 8 – from OCS.</li> </ul>
120	<b>Family Health</b> <ul style="list-style-type: none"> <li>To include Family Health Expenditure – Note 5 – from OCS.</li> <li>Family Health Income – Note 8 – from OCS.</li> </ul>
130	<b>Administration</b> <ul style="list-style-type: none"> <li>To include Administration Expenditure – Note 6 – from OCS.</li> <li>Administration Income – Note 8 – from OCS.</li> </ul>
140	<b>Other Non Clinical</b> <ul style="list-style-type: none"> <li>To include Other Non Clinical Expenditure – Note 7 – from OCS.</li> <li>Other Operating Income – Note 8 – from OCS.</li> </ul>
160	<b>Net Operating Costs</b> For all columns – Expenditure, Income, Net Costs – this is the sum of Line Numbers 110,120,130, and 140.
	<b>Costs Book Expenditure</b> Lines 210 to 250 record the totals, for each Health Board for Cost Book forms – SFR 5.2, 8.2, 8.4, 24, and SFR 27s – Line 150 – if not entered elsewhere. Line 260 presents expenditure and income for “Treatment Outside Board Area” – see below.
210	<b>Costs Book Expenditure – SFR 5.2 Hospital Running Costs</b> For each Health Board, this is the sum of all SFR 5.2 forms from Line 680. Expenditure and Income should be identified separately. This is linked from the totals of SFR 29.0A, Line 200.
220	<b>Costs Book Expenditure – SFR 8.2 Community</b> For each Health Board, this is the sum of all SFR 8.2 forms from Line 980. Expenditure and Income should be identified separately.
230	<b>Costs Book Expenditure – SFR 8.4 Family Health Services</b> For each Health Board, this is the sum of all SFR 8.4 forms from Line 340.
240	<b>Costs Book Expenditure – SFR 24</b> For each Health Board, this is SFR 24 form from Line 510. Expenditure and Income should be identified separately.
250	<b>Costs Book Expenditure – SFR 27s – Line 150 Income other</b> For each Health Board, this is the sum of all SFR 27.1 to SFR 27.7 forms from line 150. This only applies if Line 150 is not included elsewhere.
260	<b>Treatment Outside Board Area</b> Although this expenditure and income is not specifically recorded in Costs Book SFRs, this is the entries, in part, from Notes 4 and 8 – Hospital & Community – which is included in SFR 13. Not all of SFR 13 is reported here: <ul style="list-style-type: none"> <li>the expenditure should be – “Other NHS Scotland Bodies”; “Health</li> </ul>

	<p>Bodies outside Scotland”; and “Primary Care Bodies”;</p> <ul style="list-style-type: none"> <li>the Income element should be from Service Level Agreements from other Scottish Boards and English Health Authorities.</li> </ul>
280	<p><b>Total Costs Book Expenditure</b></p> <p>For all columns – Expenditure, Income, Net Costs – this is the sum of Line Numbers 210, 220, 230, 240, 250 and 260.</p>
	<p><b>Exclusions from Costs Book</b></p> <p>Lines 300 to 350 present exclusions from Annual Accounts’ Notes which are reconciling items to Costs Book forms represented at Lines 210 to 260. Rows 300 to 350 are linked from SFR 29.0B.</p>
300	<p><b>Exclusion Note 4 – Other</b></p> <p>This is the part from Note 4 – Hospital &amp; Community - which is excluded from SFRs, Lines 210 to 260, and not included in SFR 13. See Table below for explanation of Links From Annual Accounts to Costs Book SFRs.</p>
310	<p><b>Exclusion Note 5 – Family Health</b></p> <p>There should probably not be any expenditure exclusions; there may, however, be Income exclusions – Income at Line 120 above from the OCS.</p>
320	<p><b>Exclusion Note 6 – Administration</b></p> <p>Identify expenditure and Income not included in SFRs at Lines 210 to 260.</p>
330	<p><b>Exclusion Note 7 – Other Non Clinical Services</b></p> <p>Identify expenditure and Income not included in SFRs at Lines 210 to 260.</p>
350	<p><b>Total Exclusions</b></p> <p>For all columns – Expenditure, Income, Net Costs – this is the sum of Line Numbers 300, 310, 320, and 330.</p>
370	<p><b>Reconciliation Operating Costs</b></p> <p>The sum of Lines 280 and 350. For all columns should be equal to line 160 Net Operating Costs.</p>

## Suggested Links from Annual Accounts' Notes to SFR Forms

The following table gives suggested links from Costs Book SFRs to Annual Accounts' Notes.

<i>Costs Book Form / Exclusion</i>	<i>SFR XXX Line Number</i>	<i>Annual Accounts Note</i>	<i>Annual Accounts Note Line Description</i>
SFR 5.2	210	Note 4	Treatment in Board area of NHS Scotland Patients
SFR 8.2	220		Treatment of UK residents based outside Scotland
		Note 6	All Lines – allowing for exclusions Line 320
		Note 7	All Lines – allowing for exclusions Line 330
SFR 8.4	230	Note 5	Expenditure from Note 5
SFR 24	240	Note 4	Private sector
			Support Finance
			Resource Transfer
			Contributions to Voluntary Bodies and Charities
Treatment Outside Board Area	260	Note 4	Other NHS Scotland Bodies
			Health Bodies Outside Scotland
			Primary Care bodies
			Income from SLAs
Exclusions Note 4 – Other	300	Note 4	No Whole episodes of Care from SFR 24 – See Line 240 above. See below and worked example.
Exclusions Note 5	310		Should be only Income
Exclusions Note 6	320		See Below SFR 29.0B
Exclusions Note 7	330		See Below SFR 29.0B

The movement from Net Operating Cost to the “Net Resource Outturn” involves 5 possible – “below the line” - adjustments. The adjustments are:-

- Capital Grants (to) / from Public Bodies
- (Profit) / Loss on disposal of fixed assets
- Annually Managed Expenditure (Write Downs)
- FHS Non Discretionary Allocation
- Expenditure on PFI Projects on Balance Sheet

FHS Non Discretionary Allocation and Expenditure on PFI Projects should be included in Costs Book forms; all other adjustments should be excluded.

## Treatment of Specific Costs

**Distinction Awards** expenditure should be included in SFR 5.2 and SFR 8.2.

**ACT and PGME Income** should be included in SFR 5.2 and SFR 8.2.

**CNORIS** should be included in SFR 5.2 and SFR 8.2 – include both expenditure and Income. Identified as Contributions in respect of Clinical/medical negligence claims from Note 8 – Income; and Compensation Payments from Note 7.

**RTA Income** should be included in SFR 5.2 as an offset.

**Trade/ Research/ Third Party Recharges** should be treated consistently. Some boards have included both Income and expenditure within SFR 5.2 and 8.2; others have treated as exclusions. Should be consistent with previous years, but both income and expenditure should be offset wherever it is recorded.

**Research Departments** should be excluded from SFRs.

**Golden Jubilee Expenditure** if expenditure is identified, it should be treated as “Treatment Outside Board Area”, and entered at Line 260.

## INTRODUCTION TO SFR 29.0A – ANNUAL ACCOUNTS RECONCILIATION

SFR 29.0A records the Net Costs for each SFR 5.2 from Line 680. Both Expenditure and Income should be recorded, the sum of which should equal Line 680 from SFR5.2.

<b>SFR 29.0A</b>					
<b>NHS Board</b>					
<b>RECONCILIATION TO OPERATING COST STATEMENT PER THE FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 20XX</b>					
<b>Net Costs for each SFR 5.2</b>					
<b>Line</b>	<b>Net HRC Line 680</b>	<b>Hospital Name</b>	<b>£000s Expenditure</b>	<b>£000s Income</b>	<b>£000s Net</b>
100	Net HRC – Line 680	Hospital1			
101	Net HRC – Line 680	Hospital2			
102	Net HRC – Line 680	Hospital3			
103	Net HRC – Line 680	Hospital4			
104	Net HRC – Line 680	Hospital5			
105	Net HRC – Line 680	Hospital6			
106	Net HRC – Line 680	Hospital7			
107	Net HRC – Line 680	Hospital8			
108	Net HRC – Line 680	Hospital9			
109	Net HRC – Line 680	Hospital10			
110	Net HRC – Line 680	Hospital11			
111	Net HRC – Line 680	Hospital12			
112	Net HRC – Line 680	Hospital13			
113	Net HRC – Line 680	Hospital14			
114	Net HRC – Line 680	Hospital15			
115	Net HRC – Line 680	Hospital16			
116	Net HRC – Line 680	Hospital17			
117	Net HRC – Line 680	Hospital18			
118	Net HRC – Line 680	Hospital19			
119	Net HRC – Line 680	Hospital20			
120	Net HRC – Line 680	Hospital21			
.....					
.....					
131	Net HRC – Line 680	Hospital31			
132	Net HRC – Line 680	Hospital32			
133	Net HRC – Line 680	Hospital33			
134	Net HRC – Line 680	Hospital34			
135	Net HRC – Line 680	Hospital35			
136	Net HRC – Line 680	Hospital36			
137	Net HRC – Line 680	Hospital37			
138	Net HRC – Line 680	Hospital38			
139	Net HRC – Line 680	Hospital39			
140	Net HRC – Line 680	Hospital40			
<b>200</b>	<b>Net Hospital Running Costs</b>				

## INTRODUCTION TO SFR 29.0B – ANNUAL ACCOUNTS RECONCILIATION

SFR 29.0B records exclusions from Annual Accounts Notes 4-7 and Note 8 – Income. Treatment Outside Board Area – Line 260 is treated, for this reconciliation, not as exclusion, but as part of Costs Book Expenditure and identified separately.

<b>SFR 29.0B</b>				
<b>NHS Board</b>				
<b>RECONCILIATION TO OPERATING COST STATEMENT PER THE FINAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 20XX Exclusions from Costs Book SFR Forms</b>				
<b>Line</b>	<b>Note 4 Exclusions</b>	<b>£000s Expenditure</b>	<b>£000s Income</b>	<b>£000s Net</b>
100				
110				
.....				
.....				
280				
<b>290</b>	<b>Total Note 4 Exclusions</b>			
<b>Line</b>	<b>Note 5 Exclusions</b>	<b>£000s Expenditure</b>	<b>£000s Income</b>	<b>£000s Net</b>
300				
310				
320				
330				
<b>390</b>	<b>Total Note 5 Exclusions</b>			
<b>Line</b>	<b>Note 6 Exclusions</b>	<b>£000s Expenditure</b>	<b>£000s Income</b>	<b>£000s Net</b>
400				
.....				
.....				
450				
<b>490</b>	<b>Total Note 6 Exclusions</b>			
<b>Line</b>	<b>Note 7 Exclusions</b>	<b>£000s Expenditure</b>	<b>£000s Income</b>	<b>£000s Net</b>
400				
510				
.....				
.....				
660				
<b>690</b>	<b>Total Note 7 Exclusions</b>			
<b>700</b>	<b>Total Exclusions</b>			



## **COMPLETION OF SFR 29.0B**

### **Note 4 Exclusions**

The major exclusions from Note 4 are:-

- Accelerated Depreciation
- Impairments
- Loss/ Gain on Sale
- Capital Grants
- No whole episodes of Care – SFR 24

### **Note 5 Exclusions**

- The only exclusion should be Family Health Income.

### **Note 6 Exclusions**

- If there are any, please specify detail.

### **Note 7 Exclusions**

Some examples are:-

- Closed Hospital Costs
- New Hospital Costs
- Nurse Teaching
- Patient Travel
- Third Party Recharges – Income & expenditure
- Trade and Research Income & expenditure.

## **Annual Accounts**

Note 7 – see SFR 29.0 guidance for Note 7 exclusions. The costs that should be included in Costs Book, such as Health Promotion and Health Education, should be split across appropriate lines in SFRs 8.2 and/or 5.2 e.g. medical staff, nursing staff, administration and miscellaneous.

## SECTION 3 - HOSPITAL RUNNING COSTS

### INTRODUCTION

SFRs 5.1 to 5.11 record expenditure on hospital running costs and specialty costs. A separate set of SFRs should be completed for each hospital irrespective of size. However, in deciding whether or not a separate SFR 5 should be produced, the concept of materiality should be taken into account.

### DEFINITIONS

For this purpose a hospital is defined as: -

- A building or a group of buildings within a common curtilage vesting in the Secretary of State in which medical or dental treatment is provided under the control of a consultant (or a GP acting as a consultant), or
- A hospital as defined above which is closed/ open for part of the year, or
- A Limb and Appliance Centre.

### Notes

- An NHS provider may also provide services most likely for outpatients at non-hospital locations such as health centres or local community facilities. It is again essential to gather all activity and related costs but in this case the main provider, that is the clinical services provider, need only prepare one SFR covering all outlying locations at which it provides clinical services.
- Where a building is outwith the curtilage of the hospital, but is otherwise regarded as part of that hospital, the costs should be included in the relevant SFR 5 of the hospital. Examples include Staff Houses and Satellite Wards, etc.
- If a health body still owns and maintains a hospital, which has not accommodated any patient activity in the year, SFR 5.2 should not be completed. Any costs incurred maintaining the building/ grounds should be treated as a corporate overhead and allocated over the costs of the active hospitals as such.

### HOSPITAL COSTS

General guidance regarding items to be included in the SFR 5s is provided below: -

- Include - All staff working at or providing a direct service to a hospital but not those already part of a service cost e.g. Laboratory or Recharged Agency Service.
- Exclude - The proportion of hospital based staff who are engaged to a significant extent in the community sector or other non-hospital activity. Their pay and WTE should be apportioned according to the time spent on these duties and charged to the appropriate SFRs.

## Apportionment

Wherever possible cost allocations should be made by direct allocation. This should be possible for many costs, including most direct pay costs. Further guidance on the allocation and apportionment of costs is provided within this manual. For the small number of cases where no appropriate measure of allocation is available, the ratio used should reflect the Total Gross Costs for each patient type.

In general, for activities covered by Service Agreements, a separate Trading Account should be maintained. The costs applicable to the hospital should be charged from this Trading Account, as a supply, to the relevant line in SFR 5.2.

## Reconciliation With Operating Cost Statement

The figures provided in the various hospital returns for a particular NHS board should be reconciled with the Operating Cost Statement per the annual accounts. SFR 29.0 provides a standard format for reconciliation of hospital running costs to the Operating Cost Statement (see Section 2).

## PATIENT STATISTICS

Statistics on hospital patient activity are included throughout the SFR 5s. The primary source of these statistics is the ISD(S)1 dataset. Notes on how the SFR 5 statistics are to be derived from this source are given for each line or column of the relevant SFRs.

Bedside consultations and ward attenders are not separately recorded in the SFR 5s. Liaison contacts, whilst this activity is recognised, should also be excluded from the current SFRs.

## 2010/11 Supplement Manual update

### SFR 5 Patient Activity

ISD will issue the following patient activity profile taken from the central ISD(S)1 file to boards in June:

SFR	Description
5.3	Inpatients
5.5	Daycases
5.7	Consultant Outpatients
5.7N	Nurse led Outpatients
5.8	AHP Outpatients
5.9	Day Patients

Estimates will be included for any incomplete data. - (2011/12 Supplement) inpatient, daycase and consultant outpatient data. For the other patient types, an extract of data will be provided to inform data completion and quality.

Note: Ward attenders are not included in the Costs Book. However, where patients receive hospital specialty services mainly as ward attenders, with no significant numbers of daycases or outpatients, this activity will be re-coded to outpatients in the profile so that the associated expenditure can be included in the SFR 5s. - (2011/12 Supplement). Please notify ISD if ward attenders are included in SFR 5.7 or 5.7N.

## 2011/12 Supplement Manual update

### Acute Medical Units

Acute Medical Unit (AMU) is a new facility in use by some boards. Patients assessed in an AMU may then be admitted to a ward. If there is a change of facility within the same specialty, 2 episodes will be generated on ISD(S)1 (where there would previously have been one) so increasing activity stats for some specialties on SFR 5.3. Reports will be footnoted to explain this increase.

### SFR 5.6 – Outpatient Procedures

Patient activity for outpatient treatments at consultant clinics is taken from the SMR00 database and will also be issued to boards in June. Record selection for this profile will be limited to a specific basket of procedures that excludes those deemed to be minor. This activity will be deducted from the SFR 5.7 profile to avoid double counting.

See Activity Guidance at <http://www.isdscotlandarchive.scot.nhs.uk/isd/3927.html> for a full list of the basket of procedures.

### Staff WTE

Average Staff for Year WTE statistics are incorporated into the SFR forms and should be measured as hours worked / conditioned hours. If this information is not available, please inform Costs Book team of the measure used.

### Theatre Hours

Boards should continue to request data from their theatre managers for the 2010/11 Costs Book.

Number of theatres recorded in SFR 5.10 should include the following theatre types:

- 01 – main theatre suite (operating theatre and accompanying recovery rooms etc counted as one theatre)
- 02A – satellite or isolated theatre
- 02B – day theatres
- Dedicated maternity theatres

### Radiology Statistics

Radiology activity should be recorded as number of examinations on SFR 5.11.

### Laboratory Statistics

A single statistic is required for each laboratory type.

SFR	Description
27.1	Specimens
27.2	Tests
27.3	Specimens
27.4*	Examinations
27.5	Not required
27.6	Requests
27.7	Not required

\* Total Number of Procedures (examinations) carried out in the Pathology laboratory.

## INTRODUCTION TO SFR 5.1

### SFR 5.1A – STATISTICS

The primary source of hospital patient statistics is ISD(S)1. See the ISD(S)1 Data Manual on the ISD web site at <http://www.isdscotland.org/isd/4685.html> and the Health and Social Care Data Dictionary at <http://www.datadictionary.scot.nhs.uk>.

### 2011/12 Supplement Manual update

SFR 5.1A

Line 155 (number of attends for outpatient treatments) is closed.

### SFR 5.1B - ANALYSIS OF STAFF AND PAY

The pay groups and the account codes that relate to them are shown in Section 5 of the manual. These are presented for indicative purposes only and a review should be carried out to ensure that all detail codes in current use by your hospital have been fully incorporated into the appropriate line.

### AVERAGE STAFF FOR YEAR - WHOLE TIME EQUIVALENTS (WTE)

The information will be sourced from the Standard Payroll System for employees and payments to or on behalf of Agency staff. Average staff for the year WTE should be measured as hours worked divided by conditioned hours (and shown to 2 decimal places).

### STAFF NUMBERS AND PAY

Wherever there is a pay cost there should be an associated statistic.

Include:-

- Staff on Payroll employed by the NHS Board.
- Payments for staff employed by other NHS Boards
- Agency Staff, Nurse Bank, etc.

Exclude:-

- Staff on Payroll recharged to other NHS boards
- Staff on Payroll charged to Trading Accounts (other than Memorandum).

Costs for Junior Medical and Dental staff includes Medical staff paid under paragraphs 87 to 93 (Staff Fund) of the Hospital Medical Staff Conditions of Service on the basis of hospital bed occupancy. These payments may be made through the Standard Payroll System but statistics are not generated and accordingly the Whole Time Equivalent statistics have to be calculated manually as shown overleaf -

Equivalent number of Half-Day Sessions = Gross Payments to Doctors under paragraph 87 / Sessional rate for Doctors under paragraph 94

Number of Whole Time Equivalents = Equivalent number of Half-Day Sessions / 11

**TOTAL PAY**

Total Pay on SFR 5.1B should agree with the totals presented on SFR 5.2, within the Pay column.

**COMPLETION OF SFR 5.1A**

<i>Line No.</i>	<i>Details</i>	<i>ISD(S) 1 Part</i>	<i>ISD(S)1 Column</i>
110	<b>AVERAGE STAFFED BEDS</b>  This is the average number of beds resourced for patient care. It is calculated by dividing the ISD(S)1 total staffed bed days by 365(366). This includes staffed beds from the bed complement plus temporary staffed beds. This entry should be reconciled with the total number of staffed bed days shown on SFR 5.3.	1	H
120	<b>OCCUPIED BED DAYS</b>  An inpatient is a patient who occupies a staffed bed overnight or is admitted as an emergency (regardless of length of stay) or is a mother who delivers (regardless of length of stay). Patients on pass are included in the count of inpatient days. (Refer to the Health and Social Care Data Dictionary and the ISD(S)1 Data Manual for full details).  Occupied bed days is a synonym for inpatient days and Total Inpatient Days will agree with total Occupied Bed Days on SFR 5.3.	1	I
140	<b>NUMBER OF INPATIENTS DISCHARGED</b>  Inpatient discharges include deaths and transfers out of the hospital (except for consultant to consultant transfers)	1	K L M N
150	<b>NUMBER OF DAY CASE ATTENDANCES</b> <ul style="list-style-type: none"> <li>• Day case attendances are obtained by adding               <ul style="list-style-type: none"> <li>○ Day cases in inpatient facilities</li> <li>○ Day cases in Day bed units</li> <li>○ Day cases in other designated areas</li> </ul> </li> </ul>	1 2 2	P D H
455	<b>Removed 2011/12 - NUMBER OF ATTENDANCES – OUTPATIENT TREATMENTS - Taken from SMR00</b>		
160	<b>NUMBER OF OUTPATIENT ATTENDANCES – CONSULTANT CLINICS</b>  This includes all attendances made at consultant clinics by patients from outwith the hospital or from a hospital ward, less outpatient treatments (if SFR 5.6 completed).		
170	<b>NEW PATIENTS</b> - Total new attendances less A&E attendances	4	C
180	<b>TOTAL ATTENDANCES</b> - Total attendances less A&E attendances	4	D
185	<b>NUMBER OF OUTPATIENT ATTENDANCES – Nurse led clinics</b>		
186	<b>NEW PATIENTS</b> - Total new attendances	9	C
187	<b>TOTAL ATTENDANCES</b> - Total attendances	9	D

**COMPLETION OF SFR 5.1A (cont.)**

<i>Line No</i>	<i>Details</i>	<i>ISD(S) 1 Part</i>	<i>ISD(S)1 Column</i>
190	<b>NUMBER OF OUTPATIENT ATTENDANCES – AHP CLINICS</b> <ul style="list-style-type: none"> <li>All attendances made at AHP and other technical depts (ancillary depts) by patients from outwith the hospital who are not attending as part of inpatient, day patient or day case care (i.e. ISD(S)1 part 7 column C to F are not included in these statistics).</li> <li>If optional community statistics are recorded in ISD(S)1 part 7 columns M and N, these are excluded.</li> </ul>		
200	<b>NEW PATIENTS</b> New patients at ancillary depts, other than inpatients and day patients, <b>less</b> new patients at ancillary depts in the community service.	7 7	G M
210	<b>TOTAL ATTENDANCES</b> Attendances at ancillary depts, other than inpatients and day patients, <b>less</b> attendances at ancillary depts in the community service	7 7	H N
220	<b>NUMBER OF DAY PATIENT ATTENDANCES</b> Day patient attendances are obtained by adding: <ul style="list-style-type: none"> <li>~ Day patient total attendances other than inpatients</li> <li>~ Total attendances by intermittent haemodialysis patients</li> </ul> Day patients attending ancillary depts should be excluded from the outpatient attendances reported on lines 170-210	3 3 6	H J G
230	<b>NUMBER OF A&amp;E ATTENDANCES</b> A&E attendances (These should be excluded from outpatient attendances reported on other lines)	4	D
250	<b>HASH TOTAL</b> This represents the total of lines 110 to 240. It is not intended to be meaningful, it is purely an aid to check the accuracy of the data input.		



## INTRODUCTION TO SFR 5.1B

SFR 5.1B records the total pay costs and associated WTEs for the relevant AfC job families.

### COMPLETION OF SFR 5.1B

<i>Column</i>	<i>Details</i>
1	<p><b>AVERAGE STAFF (WTE)</b></p> <p>Source: Standard Payroll System. Staff Numbers are measured as hours worked / conditioned hours for the year.</p>
2	<p><b>TOTAL PAY</b></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Staff on payroll employed by the NHS provider for the hospital service</li> <li>• Staff recharges from other NHS providers charged to the hospital service.</li> <li>• Agency Staff, Nurse Bank etc.</li> </ul> <p>Note - Where income is offset against pay, the WTE statistics should be adjusted accordingly.</p>

## INTRODUCTION TO SFR 5.2

SFR 5.2 analyses hospital running costs over functional / departmental heads of expenditure and shows cost units for certain activities. It is completed for each hospital site.

### UNIT OF COST

#### Consumer Week

To be used for Catering (Patients) where Patient Consumer Weeks is equal to Total Patient Days divided by 7.

Total Inpatient Days	X
Less: Patients on pass, probation or licence (Patient days)	<u>X</u>
	X
Add: Day Patients equated with Inpatients in the ratio 2:1(Patient days)	<u>X</u>
	X
Less: Patients in Special Care Baby Unit (Patient days)	<u>X</u>
Total Patient Days	<u>X</u>

For hospitals providing accommodation under agreements with Local Authorities the calculation should be based on the expenditure and the consumer weeks applicable to the NHS beds only.

#### 100 Articles

To be used for Laundry.

Articles laundered and/or dry cleaned, including articles sent to outside contractors and articles laundered by the Personalised Laundry Services.

#### 100 Cubic Metres (Building Volume)

To be used for Property Maintenance. Reference should be made to Section 7 of ENCODE which details the calculation of building volume.

#### Square Metre

To be used for Cleaning and should include the sum of the floor areas of each individual room and corridor within a building excluding:

- Staff residences, CSSD/TSSU, Pharmacies, Laboratories. (The cost of cleaning these areas is included in the recharges for these services).
- Any areas not under the control of the Domestic Services Manager e.g. Main Kitchen, Boiler House etc.

## RECONCILIATION TO ANNUAL ACCOUNTS

The information reported on SFR 5.2 should be reconciled to the annual accounts. Gross hospital running costs (line 640 plus any income netted off in the preceding lines) should match with the total of lines "*treatment in board area of NHS Scotland patients*" and "*treatment of UK residents based outside Scotland*" as per note 4 of the annual accounts (see Section 2, SFR 29.0).

## 2009/10 Supplement Manual update

Changes that were introduced were,

- (i) all admin costs associated with departments such as catering and transport, previously included in those department costs should now be shown on the admin line
- (ii) senior medical and nursing staff, previously included in admin, should now be shown on the lines for medical and nursing staff. The exception to this rule is senior clinical staff included in Note 6 of Annual Accounts. They should be shown in Administration costs.

Additional validation rules for SFR 5.2 have been included, as follows:

- SFR 5.1B line 410 (medical & dental staff pay) should equal SFR 5.2 line 110
- SFR 5.1B line 430 (nursing & midwifery pay) should equal SFR 5.2 line 120
- SFR 5.1B line 490 (administration staff pay) should equal SFR 5.2 line 410

Additional validation rules for SFR 8.2 have been included, as follows:

- SFR 8.1 line 150 (medical & dental staff pay) should equal SFR 8.2 line 120
- SFR 8.1 line 200 (nursing & midwifery staff pay) should equal SFR 8.2 line 140
- SFR 8.1 line 400 (administration staff pay) should equal SFR 8.2 line 710 Col 1
- SFR 8.1 line 980 (total pay) should equal SFR 8.2 line 870
- SFR 8.2 line 375 (laboratory charges - direct access/FHS practitioners) should equal SFR 8.3 line 175 Col 7

## Annual Accounts

Note 6 – ALL expenditure recorded in Note 6 should be included in SFR 5.2 line 410 and SFR 8.2 line 710 (administration).

## 2010/11 Supplement Manual update

All administration costs should now be reported in SFR 5.2 line 410 and SFR 8.2 line 710. This includes administration costs previously classified as Recharged Agency costs (SFR 5.2 line 420 and SFR 8.2 line 740 are dropped). Recharged Agency costs previously included all or some corporate costs reported in Note 6 of Annual Accounts. From 2010/11, administration costs should include ALL costs included in Note 6 of the Annual Accounts, including all Board Members' costs.

Costs included in Note 7 of Annual Accounts (Other Non-Clinical Services) should be allocated to appropriate lines in SFRs 5.2 and 8.2 via code mapping. Public Health and Health Promotion costs should NOT be included in administration costs but allocated across staff group lines. Compensation

payments, pension enhancements or emergency planning costs should continue to be coded to miscellaneous costs (SFR 5.2 line 610 and SFR 8.2 line 750).

## **2011/12 Supplement Manual update**

### **SFR 5.2**

Property Maintenance (line 450) is amended as follows:

Column 3 units changed from Cubic Metres to Square Metres. The figure should be the Gross Internal Area (GIA) of the building.

Account code mapping is changed - security services (previously mapped to line 450) is now mapped to line 490 (Other Support Services).

Heat, Light & Power (line 530) is amended as follows:

Line descriptor changes to Energy & Utilities. Column 3 is opened and should record Heated Volume in 100 Cubic Metres. Heated Volume should exclude multi-storey and underground car parks and other unheated buildings.

Account code mapping is changed – metered water costs, previously recorded in line 560 (Rent and Rates) should now be included here.

Rent & Rates (line 560) is now split across two lines as follows:

Rent in line 550 (this line was previously closed). Rates in line 560 (previously Rent and Rates).

Account code mapping is changed – metered water costs should now be mapped to line 530 (Energy & Utilities).

Cost of Capital (line 600) is now closed.

SFR 5.2, line 540 – PFI Costs, Facilities Management – should reflect PFI management costs only. The costs of specific activities such as property maintenance should be disclosed on the appropriate line. Where actual costs are not available from the contract information, a notional figure should be used.

SFRs 5.2 / 8.2 – Administration Costs – should include ALL costs included in Note 6 of the Annual Accounts, including all Board Members' costs. The running costs of buildings deemed to be administrative centres should be treated as admin costs so should be allocated across the admin lines in SFR 5.2 (and 8.2), rather than across the various department lines.

**COMPLETION OF SFR 5.2**

<b>Line Number</b>	<b>Details</b>
110	<b>MEDICAL AND DENTAL</b> <ul style="list-style-type: none"> <li>• Include the pay of all hospital medical and dental staff, together with payments to General Medical and Dental Practitioners under arrangements covered by paragraphs 87, 94 and 107 of the Terms and Conditions of Service.</li> </ul>
120	<b>NURSING</b> <ul style="list-style-type: none"> <li>• Include the pay of all staff engaged in the provision of nursing and midwifery services and charges arising from the use of Agency Nurses and Nursing Bank.</li> <li>• Exclude staff chargeable to the Blood Transfusion Service and Community Nursing and Midwifery Staff whose duties are wholly devoted to work in the Community sector.</li> </ul>
160	<b>OTHER DIRECT CARE</b> To include the pay of Health Science Services and Medical & Dental Support staff as identified on SFR 5.1B lines 470 & 500.
170	<b>MEDICAL &amp; PARAMEDICAL EQUIPMENT</b> <ul style="list-style-type: none"> <li>• Include the cost of minor items of equipment that are not on the Assets Register unless they are defined and treated as operating leased assets (see chapter 6 of the Capital Accounting Manual), in which case include the lease payments.</li> </ul>
190	<b>SURGICAL APPLIANCES</b> <ul style="list-style-type: none"> <li>• Include the cost of those items provided for patients to aid a physical disability. In the case of Limb and Appliance Centres this includes the purchase of Limbs and Wheelchairs.</li> </ul>
200	<b>PHARMACY – PAY</b> <ul style="list-style-type: none"> <li>• See standard Detail Code Allocations presented within the manual.</li> </ul>
210	<b>DRUGS</b> <ul style="list-style-type: none"> <li>• To include:-               <ul style="list-style-type: none"> <li>~ Drugs for Hospital use (excluding Radio-diagnostic x-ray Drugs)</li> <li>~ Hospital Prescriptions dispensed by Retail Chemists (HBP Forms)</li> <li>~ Pharmacy Trading Account charge</li> </ul> </li> <li>• To offset:-               <ul style="list-style-type: none"> <li>~ Pharmacy supplies recovery.</li> </ul> </li> </ul>
220	<b>DRESSINGS</b> <ul style="list-style-type: none"> <li>• To include:-               <ul style="list-style-type: none"> <li>~ Dressings for hospital use other than CSSD Supplies</li> <li>~ Pharmacy Trading Account charge</li> </ul> </li> <li>• To offset:-               <ul style="list-style-type: none"> <li>~ Pharmacy supplies recovery</li> </ul> </li> </ul>
230	<b>INSTRUMENTS AND SUNDRIES including TSSU</b> <ul style="list-style-type: none"> <li>• To include:-               <ul style="list-style-type: none"> <li>~ Instruments and sundries for Hospital Use</li> <li>~ Charges from Theatre Sterile Supply Unit Trading Account</li> <li>~ Pharmacy Trading Account charge</li> </ul> </li> <li>• To offset:-               <ul style="list-style-type: none"> <li>~ Diabetic Needles recovery</li> </ul> </li> </ul>
240	<b>CSSD</b> <ul style="list-style-type: none"> <li>• Include charges from Central Sterile Supply Department Trading Account.</li> </ul>

250	<b>RADIOGRAPHY</b> <ul style="list-style-type: none"> <li>• Pay to include Radiography Staff only - see standard Detail Code Allocations.</li> <li>• Supplies - see standard Detail Code Allocations.</li> </ul>
260	<b>PHYSIOTHERAPY</b> <ul style="list-style-type: none"> <li>• Pay to include Physiotherapists.</li> <li>• Supplies to include the cost of materials and tools used.</li> </ul>
270	<b>OCCUPATIONAL/INDUSTRIAL THERAPY</b> <ul style="list-style-type: none"> <li>• Pay to include Occupational/Industrial Therapy.</li> <li>• Supplies to include the cost of materials and tools used.</li> </ul>
280	<b>SPEECH &amp; LANGUAGE THERAPY</b> <ul style="list-style-type: none"> <li>• Pay to include Speech &amp; Language Therapists.</li> <li>• Supplies to include the cost of materials used.</li> </ul>
290	<b>OTHER AHP, THERAPEUTIC &amp; SOCIAL</b> <ul style="list-style-type: none"> <li>• Pay to include all Allied Health Professions, Other Therapeutic or Personal &amp; Social Care staff not included in lines 250-280 above - see standard Detail Code Allocations.</li> <li>• Supplies to include the cost of materials, instruments and tools used.</li> </ul>
330	<b>CATERING</b> <ul style="list-style-type: none"> <li>• Include the cost of the production of meals, (including provisions) and the cost of serving and plating meals (e.g. serveries, dining rooms and ward waitress service).</li> <li>• Note that the cost of transporting food between kitchens and wards is chargeable to Portering.</li> <li>• Pay to include; Kitchen and Dining Room Staff.</li> <li>• Supplies to include Provisions and Catering supplies.</li> <li>• Where catering costs included within PFI/PPP arrangements can be identified, they should be reported here.</li> <li>• All income received in respect of catering should be netted off here, this will include income from staff meals.</li> </ul>
370	<b>UNIFORMS</b> <ul style="list-style-type: none"> <li>• To include all uniforms and protective clothing and uniform allowances.</li> </ul>
380	<b>LAUNDRY &amp; LINEN SERVICE</b> <ul style="list-style-type: none"> <li>• Pay to include Linen Room and Sewing Room staff.</li> <li>• Supplies to include:- <ul style="list-style-type: none"> <li>~ Bedding and Linen supplies, clothing issued to patients.</li> <li>~ Hospital Laundry charges (including personalised laundry service)</li> <li>~ Outside Contractor's charges (including dry cleaning).</li> </ul> </li> <li>• Where hospitals operate a personalised laundry service for patients' clothing the treatment of expenditure will vary as detailed below:- <ul style="list-style-type: none"> <li>~ Where a member of staff is appointed and employed to operate the personalised laundry service, the pay and supplies should be charged to the Laundry Trading A/c.</li> <li>~ Where the Laundry is operated by ward staff, the costs can be charged to the Laundry Trading A/c or alternatively, may be charged directly to this line.</li> </ul> </li> </ul>
390	<b>PORTERING</b> <ul style="list-style-type: none"> <li>• Pay to include the pay of all porters where they are carrying out duties within the hospital.</li> <li>• Where portering costs included within PFI/PPP arrangements can be identified,</li> </ul>

	they should be reported here.
410	<b>ADMINISTRATION (all Administration Costs)</b> <ul style="list-style-type: none"> <li>• Pay to include the pay of staff engaged in hospital administration.</li> <li>• Supplies – see detail code listings.</li> </ul>
420	<b>Line removed in 2010/11 Supplement</b> <b>RECHARGE AGENCY COSTS (CORPORATE EXPENDITURE)</b> Include Recharge from Annual Accounts Note 6/7.
430	<b>WASTE DISPOSAL</b> <ul style="list-style-type: none"> <li>• This will include the charges raised by Local Authorities for the uplifting and disposal of domestic waste.</li> <li>• Hospital incineration costs including any staff costs should be shown here. Where a Central Incineration Service is provided a Trading Account should be maintained and the charges to the hospital should be shown here as Supplies.</li> </ul>
440	<b>TRANSPORT AND TRAVEL</b> <ul style="list-style-type: none"> <li>• Includes the cost of travel and subsistence incurred by all staff. Also include staff removal expenses.</li> <li>• Pay to include Drivers and Transport support staff.</li> <li>• Supplies to include:-             <ul style="list-style-type: none"> <li>~ Maintenance, Repair and Running Expenses of Vehicle Fleet</li> <li>~ Removal Expenses</li> <li>~ Vehicle Lease Charges</li> <li>~ Staff Mileage Allowance (including attending courses but excluding course fees).</li> </ul> </li> <li>• To offset:-             <ul style="list-style-type: none"> <li>~ Bus Fares Recovered</li> <li>~ Car Lease - employee Contribution</li> </ul> </li> </ul>
450	<b>PROPERTY MAINTENANCE</b> <ul style="list-style-type: none"> <li>• Maintenance includes repairs to hospital property including staff houses, plant maintenance and extraordinary maintenance but excludes capital expenditure, heating and power and lighting services.</li> <li>• Pay to include Property Management, Tradesmen and Support staff including Grounds Staff.</li> <li>• Supplies to include Property Maintenance Services.</li> <li>• To offset - Decorating charges.</li> <li>• Column 3 units changed from Cubic Metres to Square Metres. The figure should be the <b>Gross internal Area (GIA)</b> of the building</li> </ul>
480	<b>CLEANING</b> <ul style="list-style-type: none"> <li>• Pay to include the pay cost of cleaning all hospital premises with the exceptions of staff residencies and parts of the hospital not cleaned by staff under the control of the Domestic Services Manager.</li> <li>• Supplies to include all cleaning supplies, including those used in the kitchen and commercial contractor charges.</li> <li>• Where cleaning costs included within PFI/PPP arrangements can be identified, they should be reported here.</li> <li>• To offset - Cleaning Charges.</li> </ul>
490	<b>OTHER SUPPORT SERVICES</b> <ul style="list-style-type: none"> <li>• Include hotel service, stores and any other support services not included in lines</li> </ul>

	<p>330-480.</p> <ul style="list-style-type: none"> <li>Account code mapping – security services should now be included to this line.</li> </ul>
530	<p><b>HEAT, LIGHT &amp; POWER ENERGY AND UTILITIES</b></p> <ul style="list-style-type: none"> <li>Include the costs of all Electricity, Gas and Other fuels used.</li> <li>Heated Volume should be recorded in 100 Cubic Metres</li> <li>Heated Volume should exclude multi-storey and underground car parks and other unheated buildings</li> <li>Account code mapping – metered water costs should be included here</li> </ul>
540	<p><b>PFI FACILITY MANAGEMENT COSTS</b> (should only reflect PFI management costs only. The costs of specific activities such as property maintenance should be disclosed on the appropriate line. Where actual costs are not available from the contract information, a notional figure should be used).</p> <ul style="list-style-type: none"> <li>Where a facility is provided under PFI or PPP arrangements, facility management costs should be presented on this line. However where specific activities such as catering, portering or estates maintenance can be identified within the PFI contract, they should be disclosed on the appropriate line within SFR 5.2 – e.g. cleaning costs included as part of PFI arrangements should be disclosed on line 480.</li> <li>If a Board purchases clinical services under a PFI / PPP arrangement, this should be reported in SFR 24.0.</li> </ul>
560	<p><b>RENT AND RATES</b></p> <ul style="list-style-type: none"> <li>To include:- <ul style="list-style-type: none"> <li>~ Rates</li> <li>~ <del>Metered Water</del></li> <li>~ Feu Duties</li> <li>~ Rents</li> </ul> </li> <li>To exclude items charged to Service Department Trading Accounts.</li> </ul>
570	<p><b>FURNITURE AND OTHER EQUIPMENT</b></p> <ul style="list-style-type: none"> <li>Include the costs of minor furniture and equipment, excluding medical/surgical and paramedical equipment that are not on the Assets Register unless they are defined and treated as operating lease assets (see chapter 6 of the Capital Accounting Manual), in which case include the lease payments.</li> </ul>
590	<p><b>DEPRECIATION</b></p> <ul style="list-style-type: none"> <li>Include Depreciation on assets, other than where charged to Service Department Trading Accounts.</li> </ul>
600	<p><b><del>COST OF CAPITAL CLOSED</del> as from 2011/12</b></p> <p>This line represents the Cost of Capital on net relevant assets (currently 3.5%).</p>
610	<p><b>MISCELLANEOUS</b></p> <ul style="list-style-type: none"> <li>For the list of items to be included, see the detail code allocations.</li> </ul>
630	<p><b>LABORATORIES</b></p> <ul style="list-style-type: none"> <li>Include the Trading Account charges to the hospital for all laboratory services.</li> </ul>
655	<p><b>INCOME – ACT</b></p> <ul style="list-style-type: none"> <li>Include the direct expenditure on ACT attributed to the costs of running the hospital.</li> </ul>
660	<p><b>INCOME – OTHER</b></p> <ul style="list-style-type: none"> <li>This line should include all other income that is not directly attributable to the provision of healthcare services.</li> <li>Examples include:-</li> </ul>



	<ul style="list-style-type: none"><li>~ Income from private and overseas patients</li><li>~ Income receive under the Road Traffic Act</li><li>~ Income received in respect of Junior Doctors from NHS Education for Scotland (formerly SCPMDE)</li></ul> <ul style="list-style-type: none"><li>• This line should exclude income reported elsewhere on SFR 5.2, e.g. income included in line 330, catering.</li></ul>
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## INTRODUCTION TO SFR 5.3

SFR 5.3 relates only to Inpatients. The statistics are derived from ISD(S)1. The totals given for staffed bed days, occupied bed days and the number of discharges should agree to the corresponding totals reported under SFR 5.1A.

There are some 60 individual specialties, as identified by ISD under COPPISH. For the Costs Book, some are combined into Specialty Groups in accordance with the breakdown presented overleaf. However, the Costs Book also gathers costs and statistics for a number of COPPISH Significant Facilities as if they were specialties. Costs and statistics are reported for both Specialty Groups and individual Specialties. The specialties included in each Specialty Group are presented in the tables overleaf.

The basis of allocating costs to Specialty Groups should be decided locally, using a recognised method of costing and taking account of local clinical and other data.

As a future development, it is envisaged that services such as pharmacy, will be on a full cost basis, and will include allocated costs. For example heating, lighting and capital charges relating to the Pharmacy Department, may in future be included as part of the costs of the pharmacy service. However for the time being, charging full costs is confined to Laboratories. Pharmacy, theatres etc charges include only staff and direct supplies with all related overheads included in Allocated Costs. It is recognised that some health bodies will utilise Trading Accounts for calculating whole service charges for certain hotel services. As these are included wholly in Allocated costs, there should be no need to reallocate the direct and allocated elements.

Line	Specialty Group	COPPISH Specialty	Ref.
121	General Surgery (exc.Vascular)	General Surgery (exc.Vascular)	C11
122	Vascular Surgery	Vascular Surgery	C12
130	Orthopaedics	Orthopaedics	C8
140	Ear, Nose and Throat	Ear, Nose & Throat (ENT)	C5
150	Ophthalmology	Ophthalmology	C7
160	Urology	Urology	CB
170	Neurosurgery	Neurosurgery	C6
181	Cardiac Surgery	Cardiac Surgery	C41
182	Thoracic Surgery	Thoracic Surgery	C42
190	Plastic Surgery & Burns	Plastic Surgery	C9
200	Surgical Paediatrics	Surgical Paediatrics	CA
210	Accident & Emergency	Accident & Emergency	C2
231	General Medicine	General Medicine	A1
232	Cardiology	Cardiology	A2
233	Gastroenterology	Gastroenterology	A9
234	Medical Oncology	Medical Oncology	AD
235	Haematology	Haematology	J4
240	Neurology	Neurology	AH
245	Rheumatology	Rheumatology	AR

250	Dermatology	Dermatology	A7
255	Nephrology	Nephrology	AG
260	Rehabilitation Medicine	Rehabilitation Medicine	AP
270	Respiratory Medicine	Respiratory Medicine	AQ
280	Communicable Diseases	Communicable Diseases	A6
290	Clinical Oncology	Clinical Oncology	H2
300	Spinal Paralysis	Spinal Unit (Facility)	19
310	Medical Paediatrics	Medical Paediatrics	AF
320	Geriatric Assessment	Geriatric Medicine	AB
330	Geriatric Long Stay	Geriatric Medicine	AB
340	Younger Physically Disabled	Younger Physically Disabled (Facility)	18
345	Medical Other	Endocrinology & Diabetes	A8
		Genito-Urinary Medicine	AA
		Homeopathy	AC
		Palliative Medicine	AM
		Diagnostic Radiology	H1
		Clinical Pharmacology & Therapeutics	A5
		Nuclear Medicine	H3
		Occupational Health	AK
		Allergy	AW
		Immunology	J5
360	General Psychiatry	General Psychiatry (Mental Illness)	G1
		Psychotherapy	G6
		Forensic Psychiatry	G3
370	Geriatric Psychiatry	Psychiatry of Old Age	G4
380	Child Psychiatry	Child Psychiatry	G21
390	Adolescent Psychiatry	Adolescent Psychiatry	G22
400	Learning Disabilities	Learning Disabilities (Mental Handicap)	G5
420	Gynaecology	Gynaecology	F2
430	Obstetrics Specialist	Obstetrics Ante-Natal	F31
		Obstetrics Post-Natal	F32
		Obstetrics	F3
		Midwifery	T2
		Community Midwifery	T21
440	Obstetrics GP	GP Obstetrics	E11
460	Oral Surgery & Medicine	Oral Surgery	D3
		Oral Medicine	D4
465	Maxillofacial Surgery	Oral and Maxillofacial Surgery	C13
470	Dental	Orthodontics	D5
		Paediatric Dentistry	D8
		Restorative Dentistry	D6
		Community Dental Practice	D1
		General Dental Practice	D2
490	Special Care Baby Unit	Postnatal Cot (Facility)	12

		Neonatal Unit (Facility)	15
495	High Dependency Unit	High Dependency Unit (Facility)	1H
500	Intensive Care Unit	Intensive Care Unit (Facility)	13
500	Pain Relief (SFR 5.7 ONLY)	Anaesthetics	C3
505	Coronary Care Unit	Cardiac Care Unit (Facility)	14
510	General Practice	GP Other than Obstetrics	E12
520	Clinical Genetics (SFR 5.9 ONLY)	Clinical Genetics	A3
530	Acute Other	Anaesthetics	C3
		Chiropody	R1
		Surgical Podiatry	R11

Column	Details	ISD(S)1 Part	ISD(S)1 Column
1	STAFFED BED DAYS The total at line 550 should be divided by 365 (366) to reconcile with Average Staffed Beds reported on SFR 5.1A line 110.	1	H
2	OCCUPIED BED DAYS The total at line 550 should agree with the entry at Line 120 on SFR 5.1A for occupied bed days.	1	I
3	NUMBER OF DISCHARGES Inpatient discharges for specialty groups include deaths and transfers out of the hospital and to other specialties in the same hospital i.e. all inpatient discharges excluding consultant to consultant transfers (ISD(S)1 part 1 column o). This should match with line 140 in SFR 5.1A.	1	K L M N
4	THEATRE HOURS USED The figures should be obtained from local theatre management records.		
5	MEDICAL AND DENTAL WTE The figures may be obtained from payroll or other manpower analyses, for example, analyses used to allocate costs to patient types, and should be the equivalent of the expenditure analyses in columns 7 and 8. The total WTE presented for medical and dental staff, when taken with the corresponding lines on SFR 5.5,		

	5.6, 5.7, 5.9 and any WTE in respect of theatre medical and dental staff and costs included in SFR 5.8, should equal the totals presented in SFR 5.1B.		
6	<p><b>NURSING WTE</b></p> <p>The figures may be obtained from payroll or other manpower analyses and should be the equivalent of the expenditure analyses in column 7 and 8. The total WTE presented for Nursing staff, when taken with corresponding lines on SFR 5.5, 5.6, 5.7, 5.7n &amp; 5.9 and any WTE in respect of theatre nursing staff and in respect of costs included in SFR 5.8, should equal the totals presented in SFR 5.1B.</p>		

**COMPLETION OF SFR 5.3**

The table below includes cross-references to the lines included in SFR 5.2. It is not the case, however, that the full amount of these lines should be allocated to the columns for each specialty. (In particular, the column for theatre staff and direct supplies (column 12) is not separately identified in SFR 5.2. The elements of costs that should be included in this column will originate from medical, nursing and other staff, as well as pharmacy costs on SFR 5.2).

<i>SFR 5.3 Column</i>	<i>SFR 5.2 Line no</i>	<i>Title</i>	<i>Basis of allocation</i>
7	110	Medical and Dental Staff	Include the costs of direct involved staff. The cost should be direct to the patient type and to the specialty concerned. Where a member of staff covers more than one specialty, an appropriate apportionment should be made. The apportionment should be based on staff dispositions, by managerial assessment on the basis of patient statistics or the Head of Department's professional judgement.
8	120	Nursing Staff	Include the costs of direct involved staff. The cost should be direct to the patient type and to the specialty concerned. Where a member of staff covers more than one specialty, an appropriate apportionment should be made. The apportionment should be based on staff dispositions, by managerial assessment on the basis of patient statistics or the Head of Department's professional judgement.
9	200 210 220 230 240	Pharmacy Staff and Direct Supplies Pharmacy - Pay Pharmacy - Drugs Pharmacy - Dressings Pharmacy - Inst. & Sundries/TSSU Pharmacy - CSSD	Where ward pharmacies operate, allocate pay costs of those staff on the basis of staff dispositions or by managerial assessment.  Other pharmacy pay costs should be allocated as an overhead of stores issued which should be allocated using a stock control system. Direct supplies will include Drugs, Dressings and Surgical Instruments and Sundries issued direct to Wards.  Specific high costs should be a direct

			charge wherever possible.
10	250 260 270 280 290	AHP Staff and Direct Supplies Radiography Physiotherapy OT & IT Speech and Language Other AHPs, Therapeutic & Social	To include the costs of direct involved staff. The cost should be direct to the patient type and to the specialty concerned.  To include supplies used by the staff directly in carrying out their duties.  Staff dispositions by managerial assessment on the basis of patient statistics, direct equipment and direct supplies should be identified wherever possible but otherwise apportionment will be based on the Head of Department's professional judgement.
11	160 170  190	Other Direct Care Other Direct Care Staff Medical and Paramedical Equipment Surgical Appliances	Include the costs of direct involved staff and supplies used directly in carrying out their duties. Otherwise apportionment will be based on an appropriate manager's professional judgement.
12		Theatres Staff and Direct Supplies	To include the cost of staff employed in the theatres and supplies used directly in theatre e.g. CSSD. Allocation to specialty will be based on theatre management records maintained locally.
13	630	Laboratories Laboratories (All)	Laboratory charges are likely to emanate from a trading account that will include all costs i.e. direct staff and supplies and allocated costs such as heat, light and capital charges. All charging systems for laboratories should ensure that charges can be identified to specialties.
15	330  370	Allocated Costs  Catering  Uniforms	Include all other costs not included as Direct costs.  Consumer week calculation

			As for the pay of staff wearing uniform, as analysed by detail codes 2100-2199
	380	Laundry & Linen	Allocate on a one to one basis for Inpatients, Day Cases and A&E
	390	Portering	Direct charge by staff disposition, sample or managerial assessment
	400	Residencies	Number of staff
	410	Administration	Direct if possible, or on basis of total number of staff
	420	Recharged Agency	Direct if possible, or on basis of total number of staff
	430	Waste Disposal	Direct Charge
	440	Transport & Travel	Trading Account charges, directly related to staff or managerial assessment
	450	Property Maintenance	For shared facilities, costs should be apportioned where possible on the basis of physical measurement
	480	Cleaning	On the basis of area cleaned Ward costs should only be split where there is significant Day Case treatment
	530	Heat, Light & Power	On the basis of energy consumed
	560	Rent & Rates	On the basis of floor space. For shared facilities, costs should be apportioned where possible on the basis of physical measurement. Ward costs should only be split where there is significant Day Case treatment.



	570	Furniture & Other Equipment	Direct charge
	590	Depreciation	Capital asset records – direct charge
	600	Cost of Capital	
	610	Miscellaneous	Direct charge where possible, otherwise managerial assessment
17	660	Income – ACT	To offset costs incurred in respect of teaching
18	670	Income – Other	To offset costs or on basis of ration of total gross costs
19		Total Net Costs	Taken together, total net costs at line 550 on SFR 5.3, line 550 on SFR 5.5, line 550 on SFR 5.6, line 550 on SFR 5.7, line 550 on SFR 5.7N, line 330 on SFR 5.8 and line 310 on SFR 5.9 should equal line 680 on SFR 5.2.

## INTRODUCTION TO SFR 5.5

SFR 5.5 relates only to Day Cases.

The individual and grouped specialties are as for Inpatients.

### COMPLETION OF SFR 5.5

<i>Column</i>	<i>Details</i>	<i>ISD(S)1 Part</i>	<i>ISD(S) 1 Column</i>
1	<p>NUMBER OF CASES</p> <p>Statistics are derived from:-</p> <ul style="list-style-type: none"> <li>~ Day cases in inpatient facilities</li> <li>~ Day cases in Day Bed Units</li> <li>~ Day cases in other designated areas</li> </ul> <p>The total at line 550 should agree with the entry at line 150 on SFR 5.1A for Number of Day Case Attendances.</p>	<p>1</p> <p>2</p> <p>2</p>	<p>P</p> <p>D</p> <p>H</p>
2	<p>THEATRE HOURS USED</p> <p>The figures will be obtained from the records kept locally for theatre management purposes.</p>		
3	<p>MEDICAL AND DENTAL STAFF WTE</p> <p>The figures should be compiled on the same basis as the allocation of staff costs to columns 5 and 6.</p>		
4	<p>NURSING STAFF WTE</p> <p>The figures should be compiled on the same basis as the allocation of staff costs to columns 5 and 6.</p>		

Note – the allocation of income and expenditure across the remaining columns should follow the principles stated for SFR 5.3.

The Total Net Costs at line 550 Column 17 should when taken with line 550 on SFR 5.3, line 550 on SFR 5.6, line 550 on 5.7, line 550 on 5.7n, line 330 on SFR 5.8 and line 310 on SFR 5.9 should equal SFR 5.2, line 680.

## **INTRODUCTION TO SFR 5.6**

SFR 5.6 relates to Outpatient Treatments at Consultant Clinics, however has now been dropped and should be included in SFR 5.7 (as from 2011/12)

### **2011/12 Supplement Manual update**

#### **SFR 5.6**

This form is dropped from the collection. Activity and costs for outpatient treatments should now be included on SFR 5.7.

More information on outpatient treatments is available in the Health and Social Care Data Dictionary on the ISD web site at <http://www.datadictionary.scot.nhs.uk>

Note: as a temporary fix for 2011/12, theatre expenditure and hours associated with outpatient treatments should be included on SFR 5.5 in order to validate against SFR 5.10. Columns for theatre direct costs and theatre hours used will be added to SFR 5.7 for 2012/13.

## INTRODUCTION TO SFR 5.7

SFR 5.7 relates primarily to Outpatients treated at Consultant Clinics.

The individual and grouped specialties are as for Inpatients with the exception of line 500 which is used for Pain Relief Clinics.

### COMPLETION OF SFR 5.7

<i>Column</i>	<i>Details</i>	<i>ISD(S)1 Part</i>	<i>ISD(S)1 Column</i>
1	NUMBER OF TOTAL ATTENDANCES  Note – the totals at line 550 less the A&E figures from line 210 should agree with the entries at lines 170 and 180 on SFR 5.1A	4	D
2	NUMBER OF NEW OUTPATIENTS  Note – the totals at line 550 less the A&E figures from line 210 should agree with the entries at lines 170 and 180 on SFR 5.1A	4	C
3	MEDICAL AND DENTAL STAFF WTE  The figures should be compiled on the same basis as the allocation of staff costs to columns 5 and 6.		
4	NURSING STAFF WTE  The figures should be compiled on the same basis as the allocation of staff costs to columns 5 and 6.		

Note – the allocation of income and expenditure across the remaining columns should follow the principles stated for SFR 5.3.

The Total Net Costs at Line 550, Column 16 should, when taken with Line 550 on SFR 5.3, line 550 on 5.5, line 550 on SFR 5.6, line 550 on SFR 5.7n, line 330 on SFR 5.8 and line 310 on SFR 5.9, equal SFR 5.2 Line 680.

### Clarification note with regard to SFR 5.8 and AHP Costs within SFR 5.7

The activity being collected from ISD(S)1 Part 7 Columns (g) and (h) for insertion into SFR 5.8 relate to Outpatients. This activity will include attendances within both a Direct Access setting and also attendances within a Consultant Outpatient setting. The impact of this is that in order to reflect the concept of Activity matching Cost then the AHP Staff & Direct Supplies Column within SFR 5.7 should remain largely unused.

The Scottish Health Service Costs Book Manual, in the “Introduction & Completion of SFR 5.8”, by omitting any reference to form SFR 5.7 is explicit that this is the guidance that should be followed by all NHS bodies in order that consistency of approach is achieved.

AHP costs may be allocated to SFR 5.7 in certain minor cases where there is no corresponding AHP activity collected and where the cost represents a service provided to the Consultant Clinics e.g. Medical Photography, hospital based Medical Physics and Dental Technicians.

## INTRODUCTION TO SFR 5.7N

SFR 5.7N relates to outpatients treated at Nurse Led Clinics.

For the purposes of this particular SFR, a nurse led clinic is defined as a clinic which is managed by nursing staff, and where the nurse has overall responsibility i.e. a consultant is not in charge and the activity is not recorded on the consultant clinic return. It may be held in an outpatient department, or ward, or other area within the hospital, or in a health centre or other community health premises.

### COMPLETION OF SFR 5.7N

<i>Column</i>	<i>Details</i>	<i>ISD(S)1 Part</i>	<i>ISD(S)1 Column</i>
1	NUMBER OF TOTAL ATTENDANCES  The total at lines 550 (less the figures for A&E at line 210) should reconcile with line 187 on SFR 5.1A.	9	D
2	NUMBER OF NEW ATTENDANCES  The total at line 550 (Less the figures for A&E at line 210) should reconcile with line 186 on SFR 5.1A	9	C
3	NURSING STAFF WTE  The figures should be obtained from payroll or other local staff analyses.		

Note – the allocation of income and expenditure across the remaining columns should follow the principles stated for SFR 5.3.

The Total Net Costs at Line 550, Column 14 should, when taken with Line 550 on SFR 5.3, line 550 on 5.5, line 550 on SFR 5.6, line 550 on SFR 5.7, line 330 on SFR 5.8 and line 310 on SFR 5.9 equal SFR 5.2 Line 680.

## INTRODUCTION TO SFR 5.8

SFR 5.8 relates only to Outpatients treated at Allied Health Profession (AHP) and other technical department clinics. Essentially this should be outpatients attending specifically to see an AHP, at an AHP clinic, either alone or in conjunction with a consultant clinic attendance. AHP contacts with inpatients, day cases and day patients (which are recorded as statistics on ISD (S) 1 Part 7 Cols (c) to (f)) are not included as statistics in the Costs Book, but the costs are included in the AHP column on SFRs 5.3, 5.5 and 5.9.

### COMPLETION OF SFR 5.8

#### PART 1

The statistics are wherever possible derived from ISD(S)1 records, but may have to be supplemented by locally maintained records if some of the optional columns on ISD (S)1 Part 7 are not completed. Note that if columns (g) and (h) include community contacts, these should be deducted.

<i>Column</i>	<i>Details</i>	<i>ISD(S) 1 Part</i>	<i>ISD(S) 1 Column</i>
1	<p><i>NUMBER OF TOTAL ATTENDANCES</i></p> <ul style="list-style-type: none"> <li>This is the same as the total of AHP Consultant Outpatients plus Direct Access ISD(S)1 columns (j) + (l)</li> <li>The totals at Line 550 should agree with the entries at Lines 200 and 210 on SFR 5.1A.</li> </ul>	7	H
2	<p><i>NUMBER OF NEW PATIENTS</i></p> <ul style="list-style-type: none"> <li>This is the same as the total of AHP Consultant Outpatients plus Direct Access ISD(S)1 columns (i) + (k)</li> <li>The totals at Line 550 should agree with the entries at Lines 200 and 210 on SFR 5.1A.</li> </ul>	7	G

Note – the allocation of income and expenditure across the remaining columns should follow the principles stated for SFR 5.3.

The Total Net Costs at Line 330, Column 14 should, when taken with Line 550 on SFRs 5.3, 5.5, 5.6, 5.7, 5.7n and line 310 on SFR 5.9, equal SFR 5.2, Line 680.

#### PART 2 - Re-Analysis by Programme

Information in respect of Total Attendances, New Attendances and the Net Total Specialty Cost for all disciplines referred from Hospital or Community should be re-analysed and shown against the relevant programme:

Acute

Maternity

Geriatric Assessment

General Psychiatry

### Learning Disabilities

Direct Access Referrals to all disciplines are shown separately which, when summed with the hospital/community referrals, should agree with the totals in PART 1 Discipline Analysis section.

**Completion of part 2 is mandatory.**



## INTRODUCTION TO SFR 5.9

SFR 5.9 relates only to Day Patients.

The list of specialties is restricted to those that treat day patients and includes, as a specialty, Intermittent Haemodialysis patients.

### COMPLETION OF SFR 5.9

<i>Column</i>	<i>Details</i>	<i>ISD(S) 1 Part</i>	<i>ISD(S) 1 Column</i>
1	<p>NUMBER OF ATTENDANCES</p> <p>Day Patient Attendances other than inpatients</p> <p>Day Patient Attendances other than inpatients</p> <p>Intermittent Haemodialysis Attendances</p> <p>The total at Line 310 should agree with the entry at Line 220 on SFR 5.1A for Number of Day Patient Attendances.</p>	<p>3</p> <p>3</p> <p>6</p>	<p>H</p> <p>J</p> <p>G</p>
2	<p>MEDICAL AND DENTAL STAFF WTE</p> <p>The figures should be compiled on the same basis as the allocation of staff costs to columns 4 and 5.</p>		
3	<p>NURSING STAFF WTE</p> <p>The figures should be compiled on the same basis as the allocation of staff costs to columns 4 and 5.</p>		

Note – the allocation of income and expenditure across the remaining columns should follow the principles stated for SFR 5.3.

The Total Net Costs at Line 310, column 15, should, when taken with Line 550 on SFRs 5.3, 5.5, 5.6, 5.7, 5.7n and line 330 on SFR 5.8, equal SFR 5.2 Line 680.

## INTRODUCTION TO SFR 5.10

In line with agreed clinical practice, theatre costs should include pre-med and recovery.

### 2010/11 Supplement Manual update

#### Theatre Costs – SFRs 5.10 and 5.3 – 5.6

Direct costs in SFR 5.10 should match the sum of theatre costs in SFRs 5.3 – 5.6. Remember to complete the validation total in SFR 5.10 line 190.

#### COMPLETION OF SFR 5.10

Line Number	Details
120	<b>DIRECT STAFF COSTS – MEDICAL &amp; DENTAL</b> Medical and Dental Staff (or proportion thereof) who work in theatre e.g. anaesthetists etc, but will not usually include the consultant or registrar from the specialty
121	<b>DIRECT STAFF COSTS – NURSING</b> Nursing Staff (or proportion thereof) who work in the theatre suite or recovery suite
122	<b>DIRECT STAFF COSTS – OTHER</b> Other direct Staff Costs should include, Pharmacy Staff, AHP Staff and other direct care staff (e.g. theatre orderlies or porters), or portion thereof who work in theatres or recovery suite
130	<b>DIRECT COSTS – DRUGS</b>
131	<b>DIRECT COSTS – CSSD</b>
132	<b>OTHER DIRECT SUPPLIES COSTS</b>
140	<b>ALLOCATED COSTS</b> This will include:- <ul style="list-style-type: none"> <li>~ Other Staff</li> <li>~ Property Maintenance</li> <li>~ Equipment Maintenance</li> <li>~ Domestic and cleaning</li> <li>~ Heat, Light and Power</li> <li>~ Rent and Rates</li> <li>~ Purchases of furniture, fittings and equipment (Non-Capital Charge)</li> <li>~ Capital Charges</li> <li>~ Other</li> </ul>

150	<p><b>NUMBER OF THEATRES</b></p> <p>The following theatre types should be included:</p> <p>01 – main theatre suite (operating theatre and accompanying recovery rooms counted as one theatre)</p> <p>02A – satellite or isolated theatre</p> <p>02B – day theatres</p> <p>Dedicated maternity theatres</p>
160	<p><b>TOTAL THEATRE HOURS USED IN YEAR</b></p> <p>Theatre activity should be obtained from records maintained locally for theatre management purposes.</p> <p>Theatre hours in a session should be taken as the time from the first case entering pre-med until the final case leaves the theatre (i.e. goes to the recovery suite). The annual total is the aggregate of theatre hours used in all sessions.</p>
180	<p><b>AMOUNT OF ACT NETTED IN ABOVE</b></p> <p>This line provides a memorandum note of how much ACT, if any, has been netted off against theatre costs.</p>
190	<p><b>DIRECT THEATRE COSTS</b> – sum of theatre costs in SFRs 5.3 – 5.6</p>

## INTRODUCTION TO SFR 5.11

This return should be completed for all Radiology and Radiography costs.

### COMPLETION OF SFR 5.11

Radiology activity should be recorded as number of examinations on SFR 5.11

#### PART 1

<i>Column</i>	<i>Details</i>
1	<b>DIRECT STAFF</b> Direct staff will include: <ul style="list-style-type: none"> <li>~ Medical and Dental Staff</li> <li>~ Nursing Staff</li> <li>~ Pharmacy Staff</li> <li>~ AHP Staff</li> <li>~ Other Direct Care Staff</li> </ul>
2	<b>DIRECT SUPPLIES</b> Direct Supplies will include supplies used directly in the provision of the service:- <ul style="list-style-type: none"> <li>~ Drugs</li> <li>~ Film, etc</li> <li>~ Processing chemicals</li> <li>~ Other Direct Supplies</li> </ul>
3	<b>ALLOCATED COSTS</b> Allocated Costs will include:- <ul style="list-style-type: none"> <li>~ Other Staff including Admin &amp; Clerical</li> <li>~ Property Maintenance</li> <li>~ Equipment Maintenance</li> <li>~ Heat, Light and Power</li> <li>~ Rent and Rates</li> <li>~ Purchases of furniture, fittings and equipment (Non-Capital charge)</li> <li>~ Capital Charges</li> <li>~ Other</li> </ul>
8	<b>NO OF ATTENDANCES</b>

	Activity data should be extracted from PACS database
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Costs shall be allocated to the following radiology modalities

Line 120 – CT Scanner

Line 130 – Gamma Camera includes PET (Positron Emission Tomography)

Line 140 – Magnetic Resonance Imaging

Line 150 – Ultrasonics including Obstetric / Gynaecology ultrasound

Line 160 – Other – all normal x-ray examinations will be included here. Other types of examination included here should include Fluoroscopy, Arteriography, Cardiac Radiology and Mammography.

Where possible costs should be directly attributed to the appropriate line in Part 1. Where costs are unable to be directly attributed, then it is recommended that the centralised radiology costs are allocated on a weighted basis using average radiology sub-specialty costs from the previous year.

## **PART 2**

Information on Direct Staff Costs should be re-analysed and shown, along with number of WTEs, against the following staff groups:

Medical & Dental

Radiographer

Nursing

Admin & Clerical

Other

Completion of part 2 is mandatory.

## INTRODUCTION TO SFR 27

The NHS body responsible for the management of the Laboratory Service should complete this return. The Laboratory return consists of SFR 27.0 which records total pay costs and WTEs for each laboratory type (in the same staff groupings as SFRs 5.1B and 8.1), and an SFR for each of the following laboratory specialities: -

27.1	Microbiology
27.2	Clinical Chemistry
27.3	Haematology
27.4	Pathology
27.5	Medical Physics and Clinical Physics
27.6	Clinical Genetics
27.7	Other - please specify

These forms should be completed at a hospital level. This means that if a board operates distinct laboratory specialties on a number of hospital sites, then returns should be made for each distinct site.

If providers have other laboratory specialties, they should be included on SFR 27.7 and a description of the specialty provided in writing to ISD when submitting data.

### Income

Income comprises the recharges for laboratory services to all users. This includes charges to other parts of the host health body as well as charges to other health bodies.

### Statistics

The statistics to be input for each laboratory specialty are as follows:

<i>SFR</i>	<i>Description</i>	<i>Statistic</i>
27.1	Microbiology	Line 910 Specimens
27.2	Clinical Chemistry	Line 910 Tests
27.3	Haematology	Line 910 Specimens
27.4	Pathology	Line 910 Examinations
27.5	Medical Physics	None
27.6	Clinical Genetics	Line 910 Requests
27.7	Other	None

### Net surplus/deficit

The income (recharges) each year must equal the expenditure. There is no facility for any balance to be carried forward to the following year. Normally any difference would be treated as an adjustment to the charge to the host body's hospital services.

## COMPLETION OF SFRs 27.0 to 27.7

These forms should be completed at hospital level, i.e. where an organisation has distinct laboratory services on a number of hospital sites.

An SFR 27.0 should be completed for each hospital site. Pay and WTE to be included on each line should be as detail codes listed for SFR 5.1B.

SFRs 27.1-27.7 should be completed as follows:

<i>Line</i>	<i>Details</i>
120	<b>Hospital</b> Include here all income received for services to hospitals. This should equate to the expenditure entries in SFR 5.2 of the user hospitals
130	<b>Community</b> Include here all income received for community services. Amounts entered should be consistent with those appearing on SFR 8.2 lines 370 & 375, however they may not be reconcilable if Community Services outwith own Health Board area are relevant
140	<b>Family Health Services</b> Include here all income received for direct access services provided to FHS practitioners
150	<b>Other</b> Include here all other income including non-contracted income with NHS bodies and income generation items
200	<b>STAFF AND DIRECT SUPPLIES</b> Most of the lines are adequately described or defined by the detail code allocations
220	<b>Para-Med: Professional &amp; Tech</b> Include here nursing staff providing laboratory services such as infection control
290	<b>OTHER COSTS</b> Most of the lines for allocated costs are adequately described or defined by the detail code allocations.

## SECTION 4 - COMMUNITY & FAMILY HEALTH SERVICE

### INTRODUCTION

SFRs 8.1 to 8.4 record expenditure relating to Community and Family Health Services.

### DEFINITION OF COMMUNITY SERVICE

Community Services comprises two types of service:

1. the provision of health care to persons, usually in their homes or other residential setting or in community health premises, other than by the Family Health Services, by a hospital consultant or at a consultant clinic.
2. the provision of health services to the community. This encompasses services of prevention, intervention or health promotion, which are provided as a matter of public policy, and direct access services used by the community, such as radiology or labs services provided by hospitals.

The full definition of community service is described in the Health and Social Care Data Dictionary managed by ISD and available at <http://www.datadictionary.scot.nhs.uk>. This also provides guidance on the distinction between community services and hospital services.

The Family Health Services are comprised of Primary Medical Services, Pharmaceutical Services, General Dental Services, and General Ophthalmic Services. Expenditure on these services is recorded in SFR 8.4, with figures taken from SFRs 9 to 12. (Full guidance on the completion of SFRs 9 to 12 is provided in the Unified Board Annual Accounts Manual).

### COMPLETION OF SFR 8s

Each NHS body that provides community services should complete relevant SFR 8 forms. The costing principles and methodologies to be used to calculate community services costs are the same as those applied to calculate specialty costs. (See Section 1 – Costing Methodology).

### Community Costs

The following general rules regarding items to be charged to SFR 8s are provided for guidance:

#### Include

- Nursing grades up to and including Director of Nursing Services and their supporting staff.
- The proportion of hospital based staff who are engaged in the community sector. Their pay and corresponding staff statistics should be apportioned according to the time spent on these duties.



- Staff engaged on provider administration within the Community Service including those based in Headquarters offices.

**Exclude**

- The proportion of community based staff who are engaged in the hospital function. Their pay and corresponding staff statistics should be apportioned according to the time spent on these duties.

**Health Centre/Clinic Recoveries**

Income received in respect of the services provided to other occupants of a Health Centre/Clinic should be treated as follows:

- Recoveries in respect of admin and clerical staff, rental and rates should be offset.
- Recoveries in respect of other pay and supplies should be treated as direct credits.

## INTRODUCTION TO SFR 8.1

SFR 8.1 records the total pay costs and associated WTEs for the relevant AfC job families.

## COMPLETION OF SFR 8.1

<i>Column</i>	<i>Details</i>
1	<b>AVERAGE STAFF (WTE)</b> Source: Standard Payroll System. Staff Numbers are measured as hours worked / conditioned hours for the year.
2	<b>TOTAL PAY</b> This includes: <ul style="list-style-type: none"> <li>~ Staff on payroll employed by the NHS provider for the community service</li> <li>~ Staff recharges from other NHS providers charged to the Community Service.</li> <li>~ Agency Staff, Nurse Bank etc.</li> </ul> Note - Where income is offset against pay, the WTE statistics should be adjusted accordingly.

## INTRODUCTION TO SFR 8.2

SFR 8.2 analyses total community expenditure over headings of expenditure type such as Medical & Dental, Nursing, property costs, running expenses, capital charges etc which are offset by community service income to show Net Community Costs.

There are no cost units.

Note: although not a community cost, Laboratory costs relating to Family Health Services Practitioners should be included in SFR 8.2 unless these have been reported in Annual Accounts Note 5 and therefore already included in SFR 8.4. These costs reported on SFR 27s Line 140 should be included in Line 375 "Laboratory Charges – Direct Access/FHS Practitioners" in SFR 8.2.

For lines 370 and 375 in SFR 8.2 expenditure on both pays and supplies is to be reported in the supplies column.

## COMPLETION OF SFR 8.2

All NHS boards providing Community Services should complete SFR 8.2.

Detail Code Allocations for each line can be found in Section 6.

## 2010/11 Supplement Manual update

All administration costs should now be reported in SFR 5.2 line 410 and SFR 8.2 line 710. This includes administration costs previously classified as Recharged Agency costs (SFR 5.2 line 420 and SFR 8.2 line 740 are dropped). Recharged Agency costs previously included all or some corporate costs reported in Note 6 of Annual Accounts. From 2010/11, administration costs should include ALL costs included in Note 6 of the Annual Accounts, including all Board Members' costs.

Costs included in Note 7 of Annual Accounts (Other Non-Clinical Services) should be allocated to appropriate lines in SFRs 5.2 and 8.2 via code mapping. Public Health and Health Promotion costs should NOT be included in administration costs but allocated across staff group lines. Compensation payments, pension enhancements or emergency planning costs should continue to be coded to miscellaneous costs (SFR 5.2 line 610 and SFR 8.2 line 750).

A reminder of the changes that were introduced last year 2009/10:

- (i) all admin costs associated with departments such as catering and transport, previously included in those department costs should now be shown on the admin line
- (ii) senior medical and nursing staff, previously included in admin, should now be shown on the lines for medical and nursing staff. The exception to this rule is senior clinical staff included in Note 6 of Annual Accounts. They should be shown in Administration costs.

Additional validation rules for SFR 5.2 have been included, as follows:

- SFR 5.1B line 410 (medical & dental staff pay) should equal SFR 5.2 line 110
- SFR 5.1B line 430 (nursing & midwifery pay) should equal SFR 5.2 line 120
- SFR 5.1B line 490 (administration staff pay) should equal SFR 5.2 line 410

Additional validation rules for SFR 8.2 have been included, as follows:

- SFR 8.1 line 150 (medical & dental staff pay) should equal SFR 8.2 line 120
- SFR 8.1 line 200 (nursing & midwifery staff pay) should equal SFR 8.2 line 140
- SFR 8.1 line 400 (administration staff pay) should equal SFR 8.2 line 710 Col 1
- SFR 8.1 line 980 (total pay) should equal SFR 8.2 line 870
- SFR 8.2 line 375 (laboratory charges - direct access/FHS practitioners) should equal SFR 8.3 line 175 Col 7

### Annual Accounts

Note 6 – ALL expenditure recorded in Note 6 should be included in SFR 5.2 line 410 and SFR 8.2 line 710 (administration).

### 2011/12 Supplement Manual update

SFR 8.2

Property Maintenance (line 610):

Security services should now be mapped to Other Running Expenses (line 750).

Heat, Light & Power (line 640) is amended as follows:

Line descriptor changes to Energy & Utilities.

Account code mapping is changed – metered water costs, previously recorded in line 650 (Rent and Rates) should now be included here.

Rent & Rates (line 650) is now split across two lines as follows:

Rent in line 650 (previously Rent and Rates). Rates in line 680 (this line was previously closed).

Account code mapping is changed – metered water costs should now be mapped to line 640 (Energy & Utilities).

Line Number	Details
120	<b>MEDICAL AND DENTAL</b> <ul style="list-style-type: none"> <li>• Include the pay of Community medical and dental staff and the proportion of hospital based staff who are engaged in the Community sector.</li> </ul>
140	<b>NURSING</b> To include:- <ul style="list-style-type: none"> <li>• the pay of all staff engaged in the provision of nursing and midwifery</li> </ul>

	services in the Community sector. It should include charges arising from the use of Agency Nurses and Nursing Bank but exclude staff chargeable to the Blood Transfusion Service.
210	<b>PARAMEDICAL - PODIATRY</b> <ul style="list-style-type: none"> <li>See standard Detail Code Allocations in Section 6.</li> </ul>
220	<b>PARAMEDICAL - PHYSIOTHERAPY</b> <ul style="list-style-type: none"> <li>See standard Detail Code Allocations in Section 6.</li> </ul>
230	<b>PARAMEDICAL – SPEECH THERAPY</b> <ul style="list-style-type: none"> <li>See standard Detail Code Allocations in Section 6.</li> </ul>
240	<b>PARAMEDICAL - DENTAL</b> <ul style="list-style-type: none"> <li>See standard Detail Code Allocations in Section 6.</li> </ul>
250	<b>PARAMEDICAL - OTHER</b> <ul style="list-style-type: none"> <li>See standard Detail Code Allocations in Section 6.</li> </ul>
270	<b>MEDICAL, DENTAL &amp; PARAMEDICAL EQUIPMENT</b> <ul style="list-style-type: none"> <li>Include the cost of minor items of equipment that are not on the Assets Register unless they are defined and treated as operating leased assets (see chapter 6 of the Capital Accounting Manual), in which case include the lease payments.</li> </ul>
310	<b>PHARMACY – PAY</b> <ul style="list-style-type: none"> <li>See standard Detail Code Allocations in Section 6.</li> </ul>
320	<b>DRUGS</b> <ul style="list-style-type: none"> <li>To include:- <ul style="list-style-type: none"> <li>~ Drugs for Community use</li> <li>~ Prescriptions dispensed by Retail Chemists (HBP Forms)</li> <li>~ Pharmacy Trading Account charge</li> </ul> </li> <li>To offset:- <ul style="list-style-type: none"> <li>~ Pharmacy supplies recovery</li> </ul> </li> </ul>
330	<b>DRESSINGS</b> <ul style="list-style-type: none"> <li>To include:- <ul style="list-style-type: none"> <li>~ Dressings for Community use other than CSSD Supplies</li> <li>~ Pharmacy Trading Account charge</li> </ul> </li> <li>To offset:- <ul style="list-style-type: none"> <li>~ Pharmacy supplies recovery</li> </ul> </li> </ul>
340	<b>INSTRUMENTS AND SUNDRIES including TSSU</b> <ul style="list-style-type: none"> <li>To include:- <ul style="list-style-type: none"> <li>~ Instruments and sundries for Community Use</li> <li>~ Charges from Theatre Sterile Supply Unit Trading Account</li> <li>~ Pharmacy Trading Account charge</li> </ul> </li> <li>To offset:- <ul style="list-style-type: none"> <li>~ Diabetic Needles recovery</li> </ul> </li> </ul>
370	<b>LABORATORY CHARGES – COMMUNITY SERVICES</b> <ul style="list-style-type: none"> <li>Include laboratory costs relating to Community Services. This should reconcile with SFR 27s line 130.</li> </ul>
375	<b>LABORATORY CHARGES – DIRECT ACCESS / FHS PRACTITIONERS</b> <ul style="list-style-type: none"> <li>Include laboratory costs relating to Family Health Services Practitioners. This should reconcile with SFR 27s line 140.</li> </ul>
410	<b>FAMILY PLANNING SUPPLIES</b> <ul style="list-style-type: none"> <li>See standard Detail Code Allocations in Section 6.</li> </ul>
430	<b>OTHER MEDICAL FEES</b>

	<ul style="list-style-type: none"> <li>• See standard Detail Code Allocations in Section 6.</li> </ul>
450	<b>LINEN SERVICES</b> <ul style="list-style-type: none"> <li>• Pay to include Linen/ Sewing Room and laundry staff.</li> <li>• Supplies to include Bedding and Linen supplies, clothing issued to patients.</li> <li>• See standard Detail Code Allocations in Section 6.</li> </ul>
460	<b>OTHER – INCLUDING NON-MEDICAL FEES</b> <ul style="list-style-type: none"> <li>• Pay to include staff associated with CSSD/ TSSU/ HSDU services</li> <li>• Supplies to include donations.</li> <li>• See standard Detail Code Allocations in Section 6.</li> </ul>
610	<b>PROPERTY MAINTENANCE</b> <ul style="list-style-type: none"> <li>• Maintenance includes repairs to community property including, plant maintenance and extraordinary maintenance but excludes capital expenditure, heating and power and lighting services.</li> <li>• Pay to include Property Management, Tradesmen and Support Staff including Grounds Staff.</li> <li>• Supplies to include Property Maintenance Services.</li> <li>• To offset - Decorating charges.</li> </ul>
620	<b>CLEANING</b> <ul style="list-style-type: none"> <li>• Pay to include the pay cost of cleaning all community premises under the control of the domestic services manager.</li> <li>• Supplies to include all cleaning supplies.</li> <li>• Where cleaning costs included within PFI/PPP arrangements can be identified, they should be reported here.</li> <li>• To offset - Cleaning Charges.</li> </ul>
630	<b>FURNITURE, FITTINGS &amp; EQUIPMENT</b> <ul style="list-style-type: none"> <li>• Include the costs of minor furniture and equipment, excluding medical/surgical and paramedical equipment that are not on the Assets Register unless they are defined and treated as operating lease assets (see chapter 6 of the Capital Accounting Manual), in which case include the lease payments.</li> </ul>
640	<b>HEAT, LIGHT &amp; POWER</b> <ul style="list-style-type: none"> <li>• Include the costs of all Electricity, Gas and Other fuels used.</li> </ul>
650	<b>RENT AND RATES</b> <ul style="list-style-type: none"> <li>• To include:- <ul style="list-style-type: none"> <li>~ Rates</li> <li>~ Metered Water</li> <li>~ Feu Duties</li> <li>~ Rents</li> </ul> </li> <li>• To exclude items charged to Service Department Trading Accounts.</li> </ul>
710	<b>ADMINISTRATION – GENERAL/ MEDICAL/ NURSING (all Administration costs)</b> See Detail Code Allocations in Section 6.
720	<b>TRANSPORT AND TRAVEL</b> <ul style="list-style-type: none"> <li>• Includes the cost of travel and subsistence incurred by all staff. Also include staff removal expenses.</li> <li>• Pay to include Drivers and Transport support staff.</li> <li>• Supplies to include:-</li> </ul>

	<ul style="list-style-type: none"> <li>~ Maintenance, Repair and Running Expenses of Vehicle Fleet</li> <li>~ Removal Expenses</li> <li>~ Vehicle Lease Charges</li> <li>~ Staff Mileage Allowance (including attending courses but excluding course fees)</li> <li>• To offset:- <ul style="list-style-type: none"> <li>~ Bus Fares Recovered</li> <li>~ Car Lease - Employee Contribution</li> </ul> </li> </ul>
730	<b>UNIFORMS</b> <ul style="list-style-type: none"> <li>• To include all uniforms and protective clothing and uniform allowances.</li> </ul>
740	<b>Line removed in 2010/11 Supplement</b> <b>RECHARGE AGENCY COSTS (CORPORATE EXPENDITURE)</b> Include Recharge from Annual Accounts Note 6/7
	<b>OTHER</b> See Detail Code Allocations in Section 6.
810	<b>DEPRECIATION &amp; INTEREST</b> Include Depreciation on assets, other than where charged to Service Department Trading Accounts.
880	<b>INCOME</b> This line should include all other income that is not directly attributable to the provision of healthcare services.

## INTRODUCTION TO SFR 8.3

SFR 8.3 should show the total expenditure on community services and should reconcile to the total expenditure reported in SFR 8.2.

All fields are mandatory.

## ANALYSIS OF COSTS

Expenditure should be shown as follows: -

Costs should be reported separately. Analysing direct costs from allocated costs reflects that it is useful to be able to compare direct costs at each community service level. Direct costs include, in the main, direct pays and direct supplies, and where applicable other allocated PTS. Allocated costs should include Community Health Partnership (CHP) management and administration costs, alongside other indirect costs and other overheads.

Indirect and overhead costs must be apportioned to the services which they support. These costs should not be “dumped” into Line 195 Other Services. The basis of allocation of costs to community services should be decided locally using a recognised method of costing and taking account of local clinical and other data.

Reference should be made to the costing methodology presented in Section One and the minimum standards for the allocation and apportionment of costs presented within this manual.

## Laboratory Services

Note although not a community cost, Laboratory costs relating to Family Health Services Practitioners included in SFR 27 Line 140 and SFR 8.2 Line 375 should be included in SFR 8.3. These costs should be reported on Line 175 “Laboratory Charges – Direct Access/FHS Practitioners” in SFR 8.3.

Any Community Services Laboratory costs reported in SFR 27s Line 130 and SFR 8.2 Line 370 should be allocated to the various community services using these facilities e.g. District Nursing, Health Visiting etc.

## ACTIVITY DATA & DEFINITIONS ISSUES

It is acknowledged that a number of issues relating to both activity measures and community service definitions remain outstanding. While it is recognised that Boards have indicated difficulties in obtaining community statistics, an attempt should be made to provide a best estimate.

Visits include patient contacts at clinics and treatment rooms where contact is with a community team member.

Contacts include face to face patient contacts and **not** remote activity, e.g. telephone contacts.

## 2010/11 Supplement Manual update

### SFR 8.3 - GP Out of Hours



Completion of SFR 8.2, with regard to the GP OOH service, should follow the allocation of account codes given in Section 6 of the manual.

On SFR 8.3 line 176, total expenditure should include direct staff and supplies and a proportion of central overheads. Any savings made on GP opt out should not be deducted here.

The Scottish Government are particularly interested in expenditure on this service so please contact ISD if you have any queries on the completion of this line.

## **2011/12 Supplement Manual update**

### **SFR 8.3**

The activity column is opened. See section SFR 8.3 Patient Activity.

#### **Prisoner Healthcare Services**

Treatment provided to patients within the Scottish Prison Service should be recorded against the appropriate service line on SFR 8.3, if that information is available – otherwise, in line 195.

### **SFR 8.3 PATIENT ACTIVITY**

Activity stats for Number of Visits/Contacts (column 8) should again be recorded on SFR 8.3 where available.

Community service unit costs have been reported using board populations for the last 2 years in absence of robust patient activity figures. However, as part of the SG-led development of Community Cost and Activity Data (see letter to DoFs, emailed 13<sup>th</sup> June 2012), ISD has been asked to collect patient activity data on SFR 8.3.

In addition, 2 data templates have also been issued for the following information:

Template A – Community Nursing, Health Visiting, Midwifery and AHP activity data, either complete or in part.

Template B – an indication of what community data is currently collected for other health professional groups.

Activity data recorded in template A should reconcile to activity recorded in SFR 8.3.

Completed templates should be returned at the time of your Costs Book data submission to Margaret Parsons at ISD ([margaretparsons1@nhs.net](mailto:margaretparsons1@nhs.net)).

**COMPLETION OF SFR 8.3**

<i>Line</i>	<i>Details</i>
110	<p><b>DISTRICT NURSING</b></p> <p>Include District Nurse pay costs and direct supplies, such as travel and medical supplies, and allocated costs, to give total service cost.</p> <p>Activity data = number of visits to patients undertaken by District nurses.</p>
	<p><b>TOTAL HEALTH VISITING</b></p> <p>Include Health Visitor pay costs and direct supplies, such as travel and medical supplies, and allocated costs, to give total service cost.</p> <p>Activity data = number of visits to patients undertaken by Health visitors.</p>
130	<p><b>MIDWIFERY</b></p> <p>Include Midwife pay costs and direct supplies, including travel and medical supplies, and allocated costs, to give total service cost.</p> <p>Activity data = number of visits to patients undertaken by Midwives in the community.</p>
140	<p><b>CHILD HEALTH</b></p> <p>Services to be included here are immunisations, child health, school nursing, school health and community paediatrics.</p> <p>Include Staff pay costs and direct supplies and allocated costs, to give total service cost.</p> <p>Activity data = number of visits /contacts undertaken in the above services.</p>
142	<p><b>SPECIALIST NURSING</b></p> <p>Include pay costs and direct supplies, such as travel and medical supplies, for any specialist nursing services. Analysis should also include allocated costs to give total service cost. Health bodies are asked to identify the nature of these specialist-nursing services within a supporting.</p> <p>Activity data = number of visits undertaken by specialist nurses.</p> <p>Examples of specialist nurses working within community services include diabetic nurses, Marie Curie nurse specialists in palliative care etc.</p>
143	<p><b>CLINICAL PSYCHOLOGY</b></p> <p>Include clinical psychologist pay costs and direct supplies, such as travel and medical supplies, and allocated costs, to give total service cost.</p> <p>Activity data = number of contacts undertaken by clinical psychologists.</p>
150	<p><b>COMMUNITY MENTAL HEALTH TEAMS</b></p> <p>It is recognised that there is not a standard model of care in mental health services. Similarly, there is not an agreed definition of a Community Mental Health Team. In</p>

	<p>certain Board areas CMH Teams may incorporate clinical psychologists, clinical psychiatry and a range of paramedic and other support staff. Others may be narrower in their composition. These variations create difficulties for costing and put significant restrictions on our ability to produce consistent and comparable returns.</p> <p>Nevertheless, each board area should identify its own structure and should use the analysis presented across line 143 (Clinical Psychology) and lines 150 to 153 (Community Mental Health Teams) to record expenditure and activity across all mental health services.</p> <p>To aid consistency, where a Team incorporates staff groups that may also be recorded on another line on SFR 8.3, e.g. specialist nurse, clinical psychologist, then the costs associated with this group should be included within the line that identified their primary role.</p> <p>Include: clinical, nursing and other team members pay costs and direct supplies, including travel and medical supplies, and allocated costs, to give total service cost.</p> <p>Activity data = number of visits to patients undertaken by Community Mental Health Team. When more than one team member is in attendance, this should be recorded as a single visit.</p>
151 - 153	<p><b>ANALYSIS OF COMMUNITY MENTAL HEALTH TEAMS</b></p> <p>These lines provide a breakdown of line 150 between various age categories.</p> <p>For the purpose of this analysis the age categories have been defined as follows:</p> <ul style="list-style-type: none"> <li>~ Children and Adolescent - ages 0 to 17</li> <li>~ Adults – ages 18 to 64</li> <li>~ Elderly – ages 65 and above</li> </ul>
155	<p><b>COMMUNITY LEARNING DIFFICULTIES TEAM</b></p> <p>Include: clinical, nursing and other team member pay costs and direct supplies, including travel and medical supplies, and allocated costs, give total cost.</p> <p>Activity data = number of visits to patients undertaken by Community Learning Difficulties team members.</p>
156	<p><b>ADDICTION SERVICES</b></p> <p>Include clinical, nursing and other team member costs and direct supplies (including travel and medical supplies), and allocated costs, to give total cost.</p> <p>Addiction services normally cover the following services – home detox, a range of harm reduction programmes including needle exchanges and specialist clinics, substitute prescribing, dual diagnosis and counselling projects with additions agencies. In some Boards/Divisions, smoking cessation clinics may also be separately identified, if so, these should be included here.</p> <p>Activity data = number of patient attendances, or visits to patients undertaken by addictions team members.</p>
160	<p><b>FAMILY PLANNING</b></p>

	<p>Include: Nursing, medical and other team member pay costs and direct supplies, including pregnancy tests and multi stix, travel and medical supplies, and allocated costs, to give total cost.</p> <p>Activity data = number of patient attendances at family planning clinics.</p>
170 - 174	<p><b>COMMUNITY AHPs</b></p> <p>Include: AHP pay costs, direct supplies costs and allocated costs should be noted which add to a total cost for each service.</p> <p>Activity data = number of patient visits or visits to patients undertaken by Community AHP.</p>
175	<p><b>LABORATORY – DIRECT ACCESS ACCESS/FHS PRACTITIONERS</b></p> <p>Include laboratory costs relating to Family Health Services. This should reconcile with SFR 27 line 140 and SFR 8.2 line 375.</p>
176	<p><b>GP OUT OF HOURS</b></p> <p>Include nursing and other team member pay costs and direct supplies along with a proportion of overheads. Expenditure should be shown gross (the 6% abatement to GPs for opting out should not be set off against OOH costs).</p>
180	<p><b>COMMUNITY DENTISTRY</b></p> <p>Include: Nursing, dental and other team member pay costs and direct supplies, including travel and medical supplies, and allocated costs, give total cost.</p> <p>Activity data = number of patient attendances to community dentists.</p>
181	<p><b>INCONTINENCE SERVICES</b></p> <p>Include pay costs, all direct supplies, and allocated costs associated with the provision of Incontinence Services. This should include both domiciliary services and services provided to Nursing Homes.</p> <p>There is no activity measure for this service.</p>
190	<p><b>HOME DIALYSIS</b></p> <p>Include pay costs, all direct supplies, and allocated costs associated with the provision of Home Dialysis.</p> <p>Activity data = number of visits to or contacts with patients undergoing Home Dialysis.</p>
191	<p><b>BREAST SCREENING</b></p> <p>Include pay costs, all direct supplies, and allocated costs associated with the provision of Breast Screening.</p> <p>Activity data = number of patient attendances at Breast Screening facilities.</p>
192	<p><b>HEALTH PROMOTION</b></p> <p>Where a separate Health Promotion service is provided, all pay costs, direct</p>

	supplies and allocated costs should be shown here. There is no activity measure for this service.
195	<b>OTHER</b> All other costs and income included in SFR 8.2, but not included in the above analysis should be included here. Primary care administration and other costs (e.g. health improvement funds and primary care development funds) should be included here.
200	<b>TOTAL</b> The total expenditure recorded on this form should equal the net community service costs recorded in line 980 of SFR 8.2. The cost units will be obtained from local information.

## INTRODUCTION TO SFR 8.4

SFR 8.4 records the total expenditure on Family Health Services. Family Health Services are comprised of Primary Medical Services, Pharmaceutical Services, General Dental Services and General Ophthalmic Services.

The data recorded on SFR 8.4 is a summary of the information recorded on annual accounts SFRs 9.0 to 12.0, and should reconcile to Note 5 of the Annual Accounts. (A line by line reconciliation to the accounts is provided below). The analysis is mandatory.

### 2010/11 Supplement Manual update

#### Statistics for Family Health Services

The Costs Book team will use central data to populate the statistics required for SFR 8.4:

Practice List Size

Registered GP Practices

Registered General Dental Practitioners

Registrations – 0 to 5 Year Olds

Registrations – 6 to 17 Year Olds

Registrations – Adults

Optometrists/Ophthalmic Medical Practitioners

Total Number of Sight Tests

Number of Community Pharmacies

#### Annual Accounts

**Note 5 – should match FHS figures reported in SFR 8.4.**

**COMPLETION OF SFR 8.4**

<i>Line</i>	<i>Details</i>
100	<b>TOTAL PRIMARY MEDICAL SERVICES</b> • Should equal the total of SFR 9.0
101	<b>GENERAL MEDICAL SERVICES SECTION 17J</b> • Should equal the total of GMS section 17J as per SFR 9.1
102	<b>GENERAL MEDICAL SERVICES SECTION 17C</b> • Should equal the total of GMS section 17C services as per SFR 9.2
103	<b>HEALTH BOARD MEDICAL SERVICES &amp; DIRECT PROVISION</b> • Should equal the total of SFR 9.3
110	<b>PRACTICE LIST SIZE</b> • Source: ISD
120	<b>REGISTERED GP PRACTICES</b> • Number of registered GP practices. Source: ISD
200	<b>GENERAL DENTAL SERVICES</b> • Should match with SFR 11.0, lines 980 and 990
210	<b>GENERAL DENTAL PRACTITIONERS</b> • Source = ISD
220	<b>REGISTRATIONS 0-5 YEAR OLDS</b> • Source = ISD
230	<b>REGISTRATIONS 6-17 YEAR OLDS</b>  • Source = ISD
240	<b>REGISTRATIONS ADULTS</b> • Source = ISD
250	<b>GENERAL OPHTHALMIC SERVICES</b> • Should match with SFR 12.0, line 980
260	<b>OPTOMETRISTS/OPHTHALMIC MEDICAL PRACTITIONERS</b> • Source = local/PSD
270	<b>SIGHT TESTS</b> • Number of NHS sight tests. Source = ISD
290	<b>PHARMACEUTICAL SERVICES</b> • Should match with SFR 10.0, lines 780 and 980
300	<b>NUMBER OF COMMUNITY PHARMACIES</b> • Note – includes part time. Source = ISD
335	<b>DRUGS AND APPLIANCES</b> • Should match SFR 10, line 835
340	<b>TOTAL FAMILY HEALTH SERVICES</b> • Should match the total of Note 5 to the annual accounts

## **SECTION 5 - OTHER SFRs**

### **INTRODUCTION TO SFR 24.0**

This return should be completed in respect of healthcare services (whole episodes of care) purchased from local authorities, voluntary organisations and the private sector. Completion of this form should be based around Expenditure included on “Private Sector”, “Resource Transfer” and “Contributions to Voluntary Bodies & Charities” lines on Note 4 of the Annual Accounts.

### **COMPLETION OF SFR 24.0**

Note – any expenditure reported under SFR 24.0 should not be included within SFR 5.2. In addition, expenditure in respect of inter NHS Service Level Agreements should be excluded from SFR 24 and reported within the appropriate SFR 5.2 of the Providing NHS Board.

### **2010/11 Supplement Manual update**

A new line has been added to record Other Local Authority expenditure i.e. other than that specified in Annual Accounts and elsewhere on SFR 24.0 as Resource Transfer.

### **SFR 24.0 – Sub-Contracting of Services**

This form should be used to record expenditure (and activity) on services provided by local authorities, voluntary organisations and the private sector.

Data from this form is included in the Costs Book report R300s so please ensure cost units are provided (see Section 5 of the manual for the cost units required).

The Scottish Government uses the Resource Transfer figures from this form so please contact ISD if you have any queries on the completion of these lines.

A reminder that the following expenditure codes should be mapped to SFR 24.0:

- 5270 – Donations to Voluntary Organisations
- 5271 – Donations - Other
- 5280 – Pay for Services to Non-NHS Organisations.

### **Annual Accounts**

Note 4 – the expectation is that figures for Resource Transfer, Private Sector and Voluntary Organisation in Note 4 would closely match those presented in SFR 24.0. Please provide reasons for significant differences

## 2011/12 Supplement Manual update

### Change Fund

The majority of Change Fund monies are likely to be transferred from NHS Boards to Local Authorities and should be reported in SFR 24.0, line 472 (Other Local Authority).

Any funding spent locally should be recorded against the appropriate treatment line on SFR 8.3.

<i>Line</i>	<i>Description</i>	<i>Cost Unit</i>
	<b>Acute</b>	
120	Inpatients	Total Inpatient Discharges
130	Day Cases	Number of Day Cases
140	Outpatients	Total Outpatient Attendances
150	Accident & Emergency	Total A&E Outpatient Attendances
155	Day Patients	Total Day Patient Attendances
	<b>Maternity</b>	
180	Inpatients	Total Inpatient Discharges
190	Day Cases	Number of Day Cases
200	Outpatients	Total Outpatient Attendances
210	Community Midwifery	Number of Visits/Contacts
	<b>Geriatric Assessment</b>	
230	Inpatients	Total Inpatient Discharges
240	Outpatients	Total Outpatient Attendances
250	Day Patients	Total Attendances
	<b>General Psychiatry</b>	
280	Inpatients	Occupied Bed Days – all inpatients
290	Outpatients	Total Outpatient Attendances
300	Day Patients	Total Attendances
310	Community Psychiatric Team	Number of Visits/Contacts
311	Resource Transfer	No cost unit required
	<b>Learning Disabilities</b>	
330	Inpatients	Occupied Bed Days for all inpatients
340	Outpatients	Total Outpatient Attendances
350	Day Patients	Total Attendances
360	Community Learning Disabilities Team	Number of Visits/Contacts
361	Resource Transfer	No cost unit required
	<b>Geriatric Continuing Care</b>	
380	Inpatients	Occupied Bed Days
390	Day Patients	Total Attendances
391	Resource Transfer	No cost unit required
	<b>Younger Physically Disabled</b>	
420	Inpatients	Occupied Bed Days
430	Day Patients	Total Attendances
431	Resource Transfer	No cost unit required
	<b>Community</b>	
460	Nursing & Health Visiting	Number of Visits/Contacts
470	Other Resource Transfer	No cost unit required
471	Treatment provided by Voluntary Organisations	No cost unit required
472	Other Local Authority	??



## INTRODUCTION TO SFR 26.0

An SFR 26 should be submitted by **all** unified boards, including Island boards, detailing the non-clinical costs associated with providing health care services.

## COMPLETION OF SFR 26.0

Essentially this form provides a summary of all non-clinical costs reported under SFRs 5.2 and 8.2. Total Non-clinical costs (lines 110 to 330) will be automatically populated in CBDCS in accordance with the line specification table below.

### 2010/11 Supplement Manual update

The lines for Recharged Agency have been dropped to align with the changes to SFRs 5.2 and 8.2.

The form is in two parts:

SFR 26.0, which is sub-divided into Support Services, Overheads and Administration, maps directly from SFRs 5.2 and 8.2. Use the auto-populate function in CBDCS to complete this part of the form.

SFR 26.0A requires the analysis of Administration Costs (line 290) by function and should be completed manually.

<i>Line</i>	<i>Line Description</i>	<i>Cross Reference</i>	
		<b>SFR 5.2 line</b>	<b>SFR 8.2 line</b>
110	Catering	330	
120	Cleaning	480	620
130	Portering	390	
140	Transport and Travel	440	720
150	Laundry and Linen	380	450
160	Uniforms	370	730
170	Property Maintenance	450	610
180	Waste Disposal	430	
190	Other Support Services	490	
220	Furniture and Other Equipment	570	630
230	Rent & Rates	550, 560	650
240	Capital Charges	590, 600	810
250	Energy & Utilities	530	640
260	Miscellaneous	610	750
290	Administration	410	710
300	<del>Recharged Agency/Corporate</del>	<del>420</del>	<del>740</del>
310	PFI Costs	540	

**COMPLETION OF SFR 26.0A****Analysis of Administration Costs (line 290)**

As all Direct Hospital and Community Administration, together with any amounts charged from Annual Account Note 6 or Note 7, or any other Corporate facility recharge, costs are now included in a single source of line 290 above, a detailed analysis of these lines is required

Note: no costs included in line 310 above should be included here, only those directly attributable/allocated to either SFR 5.2 line 410 or SFR 8.2 line 710.

<i>Line</i>	<i>Function</i>	<i>Description</i>
350	Clinical Administration	To include expenditure associated with the Medical and Nursing Admin function and other clinical areas such areas as Radiography.
360	Hospital Administration	To include expenditure on staff/supplies in relation to General Administration of Hospital and Community locations that do not fit into other categories such as Finance or Personnel. Also include here any amounts from Board or corporate recharges if further split or analysis is not available.
370	Pharmacy Management	To include Administration Pay Costs that would previously have been included within Pharmacy Pay SFR 5.2 line 200
380	Facilities Management	To include expenditure in areas such as Catering, Transport, Property Maintenance or Cleaning services
390	Finance	To include expenditure in relation to the delivery of the finance function at Hospital or Community Locations, such as hospital cashiers, or Boardwide functions.
400	Information & Records	To include expenditure such as Information Technology, Information Services or Medical Records at Hospital and Community locations, or Boardwide functions.
410	Personnel	To include expenditure in relation to the delivery of the HR function at Hospital and Community locations, or Boardwide functions.
420	Occupational Health	To include charges at Hospital and Community locations if a "single system" is not operated via "Corporate" recharge.
430	Health & Safety	To include charges at Hospital and Community locations if a "single system" is not operated via "Corporate" recharge.
440	Planning & Development	To include charges at Hospital and Community Locations if a "single system" is not operated via "Corporate" recharge.
450	Health Promotion	To include expenditure related to the commissioning or strategic development of

		Health Promotion services.
460	Miscellaneous	Any other costs not identified/included elsewhere, a separate analysis/narrative should be provided in order that future expansion of the above lines can be considered if categories are material.

Note: all income is to be excluded.

## INTRODUCTION TO SFR 13 PROCESS

SFR 13.0 is designed to reflect the net cost of service provision relating to each board's resident population.

The data is collected in an MS Excel workbook, issued as a supplement to the main Costs Book Data Collection System (CBDCS). The workbook is set up to allow data entry for boards with a single or multiple operating divisions. The main elements of the SFR 13 process are:

SFR 13.0 – the main input to the Costs Book system;

SFR 13.1 – a working sheet to build up board's additional expenditure;

SFR 13T – an analysis sheet to separate provider subsidy costs and the host areas non-resident clinical costs;

SFR 13Ta – A consolidation produced automatically from the CBDCS.

The build up to the SFR 13.0 follows the undernoted sequence:

SFR 13Ta → SFR 13T → SFR 13.1 → SFR 13.0

Separate guidance is contained within each section pertaining to the above sequence.

### 2010/11 Supplement Manual update

SFR 13.0 has changed in both design and purpose. The form is simplified to provide information for NRAC purposes only instead of information based on Health Board of Residence.

### Background

Concerns have been raised for a while about the robustness of the data presented in report R200s which is taken from the results of the SFR 13 analysis. It has been agreed with the SG that this analysis is no longer required and the sole purpose of the form should be to inform the NRAC formula. NRAC use SFR 13 expenditure data at a national level to calculate programme weights. The new form will improve the quality of this information and reduce the work required by boards to complete.

### New SFR 13

A single analysis sheet replaces the previous SFR 13 spreadsheet package (consisting SFRs 13T, 13.1 and 13.0). It is no longer necessary to extract income and expenditure in relation to other Scottish boards.

The single analysis sheet is populated with data drawn directly from CBDCS (SFR 13Ta, which is the sum of SFRs 5.2, 8.2 and 24.0). This is then adjusted for inflow and outflow OATs/NCA, Distinction Awards, Private Income and other Specific Allocations such as NES Funding for Dental hospitals. Remaining costs previously reported in SFR 13, such as Private Providers, would need to be reported in SFR 24.0.

The output from this simplified SFR 13.0 process will be made available to NRAC only who will then further adjust at a national level to remove expenditure for allocations unrelated to the NRAC calculation.

SFR 13.0 will be issued later in the project as an Excel spreadsheet.

## SFR 13Ta

The purpose of this form is to aid completion of the SFR 13T. This form will be automatically populated by the CBDACS in accordance with the *line specification table* included in the SFR13T guidance.

## COMPLETION OF SFR 13Ta

The SFR 13Ta does not require data entry by the user.

Column	Details
1	This column provides the narrative describing the programme areas and patient types, which correspond to those on the SFR13T.
2	This column provides the line numbers, which correspond to those appearing on the SFR13T.
3	This column provides the information that will have been automatically consolidated, from SFR 5s, SFR 8.3 and SFR 24.0 in accordance with the <i>line specification table</i> included in the SFR13T guidance. The resulting information requires to be input into the corresponding line of Column 4 <i>Total Populated Expenditure</i> on the SFR13T.

## Process

When the user is satisfied that valid completion of the data collection system has been made, particularly in relation to SFR 5s, SFR 8.3 and SFR 24.0, the SFR 13Ta screen should be populated using the Costs Book Data Collection System (CBDACS) menu bar and selecting edit/populate SFR 13ta. Should revisions be required to any of the SFR 5s, SFR 8.3 and SFR 24.0 then this process will require to be repeated in order to update the information.

## SFR13T

The purpose of SFR 13T is to provide consistency between the information presented in the report 200s and 300s. (Boards will use this information in the completion of their SFR 13.0 return).

The form is designed to analyse provider expenditure and/or funding for the provision of health care services from various sources over patient type within recognised programme areas.

Information published in the report 300s is drawn from the total expenditure reported on SFR 5s, SFR 8.3 and SFR 24.0. In order to equate this with the information reported in the report 200s, certain modifications have to be made to adjust the expenditure to show only that which is relevant in respect of host area residents. Further reductions require to be made to remove specific provider subsidies. Items which have to be removed from the gross expenditure include:

- income in respect of ACT;
- other income;
- items directly funded by the SG;
- distinction awards;
- capital to revenue transfers;
- private income and OATs inward.

The SFRs already net off the income in respect of ACT, R&D and other income, which includes income from NHS Education for Scotland (formerly SCPMDE), therefore, no further adjustment requires to be made in this respect. This SFR provides the facility for making the other adjustments which are necessary.

Expenditure in respect of open access services provided to General Practitioners requires to be shown separately on this return and this information is drawn from SFR 5.8 and the *Laboratory - Direct Access* line on SFR 8.3.

## COMPLETION OF SFR 13T

This return, which is for the time being in spreadsheet format, requires the information provided to represent the actual funding received from each source, spread over the patient type within each programme area. However, should the user wish to report on an actual expenditure basis in order to derive a comparative function which would be beneficial to their planning process, a facility has been incorporated within the return for this purpose.

Please note that columns off to the right of the spreadsheet can be utilised by the user, if necessary, for 'workings' purposes.

### Mechanism

A mirror image of the spreadsheet has been provided directly below the input spreadsheet and the line numbers on the mirror image have been adjusted by adding 1000 to the original line number in order to avoid any confusion. An

automation process will provide population of this section, therefore, no data should be fed into the mirror image section (lines 1110 to 2000) of the spreadsheet. The data input in each of the columns will be automatically totalled in line 510. **Operating divisions should also enter in each column the total funding in respect of each source at line 530.** If the operating division has completed the return on a funding basis then lines 510 and 530 will be identical, whereas, if the Operating Division has completed the return on an expenditure basis the two lines *may* vary. If the corresponding data in lines 510 and 530 are different then a ratio will be calculated at line 1000. This ratio will be used to convert the corresponding data appearing in lines 110 through 510.

Column No	Details
1	<b>Board Cipher – Name</b> No input is required in this column. It will automatically contain the information relevant to the Host Board in respect of the completing Operating Division. It is provided to ease the amalgamation process, which will be carried out at ISD.
2	<b>Narrative</b> This column contains the descriptions in respect of the programme areas and patient types.
3	<b>Line</b> This column contains line numbers.
4	<b>Total Populated Expenditure</b> Each line in this column should be completed from the output generated on SFR 13Ta after having followed the process in the Data Collection System. The allocation of expenditure will be in accordance with the specification laid out in the <i>Line Specification Table</i> .
5	<b>(Over) / Under Spend</b> If Operating Divisions are completing the SFR on a <u>funding basis</u> then there will be no need to complete this column. This column is set to calculate the variance between the <i>Total Populated Expenditure</i> column and the <i>Total OpDiv Exp. / Inc.</i> column. Should Operating Divisions be completing the SFR on an <u>expenditure basis</u> then they can override the calculation by entering a known figure, however, it is unlikely that a variance will arise using this basis.
6	<b>Total Trust Exp. / Inc.</b> No entry should be made in this column, as a calculation will sum all other columns appearing on the right.
7	<b>Directly Funded by SG</b> This column should include all expenditure, which is directly funded by the Scottish Government. The reported information should be the same irrespective of the input basis adopted.
8	<b>Distinction Awards</b> Expenditure in relation to merit awards paid to Hospital Medical & Dental Staff should be posted to this column. The reported information should be the same irrespective of the input basis adopted.

9	<b>Capital to Revenue Transfers</b> No longer applicable.
10	<b>Private Income</b> Expenditure shown in this column should represent income received in respect of amenity beds, pay beds and private treatments. The reported information should be the same irrespective of the input basis adopted.
11	<b>OATs Inward</b> The amount shown in this column will represent income in respect of Out of Area Treatments from outwith Scotland. The reported information should be the same irrespective of the input basis adopted.
12	<b>HCH / GMS Transfers</b> No longer applicable.
13	<b>Trust Deferred Funding</b> No longer applicable.
14	<b>Other</b> In general this column should remain blank. It has been provided for the purposes of any late alterations or matters on which some unforeseen circumstance should arise. The Scottish Government or ISD will advise.
15 to 29	<b>Named Health Boards</b> The remaining columns, one for each NHS Board should have amounts entered in respect of work commissioned or undertaken in respect of residents from that Board area. This information can be completed on a <u>funding basis</u> or an <u>expenditure basis</u> .



**SFR 13T LINE SPECIFICATION TABLE**

<i>Line</i>	<i>Description</i>	<i>Cross Reference</i>	
	<b>ACUTE</b>	<b>Form</b>	<b>Lines</b>
120	Acute Inpatients	SFR 24.0 Column 1 SFR 5.3 Column 19	120 121, 122, 130, 140, 150, 160, 170, 181, 182, 190, 200, 210, 231, 232, 233, 234, 235, 240, 245, 250, 255, 260, 270, 280, 290, 300, 310, 345, 420, 460, 465, 470, 495, 500, 505, 510, 520, 530
130	Daycases	SFR 24.0 Column 1 SFR 5.5 Column 17	130 121, 122, 130, 140, 150, 160, 170, 181, 182, 190, 200, 231, 232, 233, 234, 235, 240, 245, 250, 255, 260, 270, 280, 290, 300, 310, 345, 420, 460, 465, 470, 495, 500, 505, 510, 520, 530
140	Outpatients	SFR 24.0 Column 1 SFR 5.6 Column 17  SFR 5.7 Column 16  SFR 5.7N Column 14  SFR 5.8 Column 3	140 121, 122, 130, 140, 150, 160, 170, 181, 182, 190, 200, 231, 232, 233, 234, 235, 240, 245, 250, 255, 260, 270, 280, 290, 300, 310, 345, 420, 460, 465, 470, 500, 510, 520, 530  121, 122, 130, 140, 150, 160, 170, 181, 182, 190, 200, 231, 232, 233, 234, 235, 240, 245, 250, 255, 260, 270, 280, 290, 300, 310, 345, 420, 460, 465, 470, 500, 510, 520, 530  121, 122, 130, 140, 150, 160, 170, 181, 182, 190, 200, 231, 232, 233, 234, 235, 240, 245, 250, 255, 260, 270, 280, 290, 300, 310, 345, 420, 460, 465, 470, 500, 510, 520, 530  350
150	Accident & Emergency	SFR 24.0 Column 1 SFR 5.6 Column 17 SFR 5.7 Column 16 SFR 5.7N Column 14	150 210 210 210
160	Day Patients	SFR 24.0 Column 1 SFR 5.9 Column 15	155 120, 140, 150, 160, 270, 280, 290
	<b>MATERNITY</b>		
180	Inpatients	SFR 24.0 Column 1 SFR 5.3 Column 19	180 430, 440, 490
190	Daycases	SFR 24.0 Column 1 SFR 5.5 Column 17	190 430, 440, 490
	Outpatients	SFR 24.0 Column 1 SFR 5.6 Column 17 SFR 5.7 Column 16 SFR 5.7N Column 14 SFR 5.8 Column 3	200 430, 440, 490 430, 440, 490 430, 440, 490 360

	Community Midwifery	SFR 24.0 Column 1 SFR 8.3 Column 7	210 130
	<b>GERIATRIC ASSESSMENT</b>		
230	Inpatients	SFR 24.0 Column 1 SFR 5.3 Column 19 SFR 5.5 Column 17	230 320 320
240	Outpatients	SFR 24.0 Column 1 SFR 5.6 Column 17 SFR 5.7 Column 16 SFR 5.7N Column 14 SFR 5.8 Column 3	240 320 320 320 370
250	Day patients	SFR 24.0 Column 1 SFR 5.9 Column 15	250 170
	<b>GENERAL PSYCHIATRY</b>		
280	Inpatients	SFR 24.0 Column 1 SFR 5.3 Column 19 SFR 5.5 Column 17	280 360, 370, 380, 390 360, 370, 380, 390, 400
290	Outpatients	SFR 24.0 Column 1 SFR 5.7 Column 16 SFR 5.7N Column 14 SFR 5.8 Column 3	290 360, 370, 380, 390 360, 370, 380, 390 380
300	Day patients	SFR 24.0 Column 1 SFR 5.9 Column 15	300 210, 220, 230, 240
310	Community Psychiatric team	SFR 24.0 Column 1 SFR 8.3 Column 7	310 150
311	Resource Transfers	SFR 24.0 Column 3	311
	<b>LEARNING DIFFICULTIES</b>		
330	Inpatients	SFR 24.0 Column 1 SFR 5.3 Column 19	330 400
340	Outpatients	SFR 24.0 Column 1 SFR 5.6 Column 17 SFR 5.7 Column 16 SFR 5.7N Column	340 400 400 400

		14 SFR 5.8 Column 3	390
350	Daycases	SFR 24.0 Column 1 SFR 5.9 Column 15	350 250
360	Community Learning Difficulties Team	SFR 24.0 Column 1 SFR 8.3 Column 7	360 155
361	Resource Transfers	SFR 24.0 Column 3	361
	<b>GERIATRIC CONTINUING CARE</b>		
380	Inpatients	SFR 24.0 Column 1 SFR 5.3 Column 19 SFR 5.5 Column 17	380 330 330
390	Day patients	SFR 24.0 Column 1 SFR 5.9 Column 15	390 180
391	Resource Transfers	SFR 24.0 Column 1	391
	<b>YOUNGER PHYSICALLY DISABLED</b>		
420	Inpatients	SFR 24.0 Column 1 SFR 5.3 Column 19 SFR 5.5 Column 17	420 340 340
430	Day patients	SFR 24.0 Column 1 SFR 5.9 Column 15	430 190
431	Resource Transfers	SFR 24.0 Column 1	431
	<b>COMMUNITY</b>		
460	Nursing & Health Visiting	SFR 24.0 Column 1 SFR 8.3 Column 9	460 110, 120, 140, 142
470	Other	SFR 24.0 Column 1 SFR 8.3 Column 7	471 143, 156, 160, 170, 171, 172, 173, 174, 176, 180, 181, 190, 191, 195
	<b>OTHER</b>		
484	Primary Care Direct Access Service	SFR 5.8 Column 3 SFR 8.3 Column 9	395 175
485	Health Promotion	SFR 8.3 Column 7	192

486	Other Resource Transfer	SFR 24.0 Column 1	470
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## SFR 13.1

The information gathered in this return will be used to populate SFR 13.0, which forms the basis for the report 200s in the published version of the Costs Book. It is intended that there should be consistency with the information published the report 200s and 300s, however it is recognised that the two will not equate exactly, due to the nature of what is being reported. (i.e. the report 300s reflect the costs of all activity undertaken within the host board area. These costs include all provider subsidies funding with the exception of Additional Cost of Teaching (ACT) and Research and Development. In contrast, the report 200s reflect the costs incurred by the board in treating its resident population only and excludes all provider subsidy funding to allow more meaningful comparisons).

Boards should also make themselves aware of the guidance given in respect of the completion of SFR 13T.

### Mechanism

SFR 13.1 is included in a spreadsheet package that incorporates an SFR 13.0 and an SFR 13T for each operating division within the host area. The SFR 13.0 is automatically populated from the SFR 13.1. Relevant data from each SFR 13T is automatically fed into the appropriate column in the SFR 13.1. Boards should fill in the other relevant columns with the expenditure in respect of services which they purchase directly from other NHS bodies and private providers. The information contained in columns 17 and 18 of SFR 13.1 is that which will be used to populate the SFR 13.0.

## COMPLETION OF SFR 13.1

The columns are numbered from the extreme left and some spacing columns are included within the spreadsheet.

<b>Column No</b>	<b>Details</b>
1	<b>Narrative</b> This column contains the descriptions in respect of the programme areas and patient types.
2	<b>Line</b> This column contains line numbers.
3	<b>Expenditure Original</b> Boards may wish to populate this column with data that has been used in arriving at the reported figures on Note 4 of their Annual Accounts submission. This is provided for Boards' internal use only.
4	<b>Spacing column</b>
5 - 8	<b>OPDIVn/OPDIV Cipher</b>

	Information is automatically included for each operating division from the host area in the appropriate column.
9	<b>Out With Area SLAs UNPACs</b> The user should enter the expenditure details in respect of services commissioned or treatments carried out on residents from the host area by other NHS Boards.
10	<b>Private</b> Services contracted with private providers should be included here.
11	<b>Out With Area OATS (Outward)</b> The user should enter the expenditure incurred in relation to services commissioned or treatments carried out on residents from the host area by NHS establishments from outwith Scotland.
12	<b>Other</b> Boards should include here expenditure on any other category which does not fall into any of the other columns.
13	<b>HCH/GMS Transfers</b> No longer applicable.
14	<b>Trust Deferred Funding</b> No longer applicable.
15	<b>Other</b> No longer applicable.
16	<b>Spacing Column</b>
17	<b>Expenditure Revised</b> No entries are required in this column, as the figures are calculated automatically. It provides for the addition of Operating Divisions information suitably adjusted by Board's direct expenditure and other modifications. The final result in this column will populate the <i>Expenditure</i> column on the SFR 13.0.
18	<b>Number of Cost Units</b> The statistics used should be those that have been determined locally. These should be entered directly in the appropriate line of this column. The statistics entered here will populate the activity column, <i>Number of Cost Units</i> , on the SFR 13.0.
19	<b>Spacing Column</b>
20	<b>Expenditure Rev - Original</b> This column shows the calculated results which will be produced if data has been input in column 3 (Original Expenditure). It will display the variance between Column 3 and Column 17 (Original and Revised Expenditure). This is provided for Boards' internal use only.

## SFR 13.0

SFR 13.0 is automatically completed from the data that is fed into SFR 13.1. The guidance appearing in this section details the general content and line descriptions, including the cost unit to be used, and reconciliation rules. Boards, having acquainted themselves with this guidance, should look in detail at the guidance for SFR 13.1 and SFR 13T.

This guidance for SFR 13.0 describes some of the data to be input by NHS Boards into the Costs Book system.

The return shows the types of health care provided and commissioned by the NHS Board for their resident population. The expenditure is derived primarily from the service agreements entered into by the NHS Board and can be compiled from the amounts due. Other payments such as OATs should be included.

Hospital and Community Health Care includes all expenditure on patient care and related services. It excludes any expenditure for NHS Board management and administrative expenses and other non-clinical services which are included on Note 6 and 7 respectively.

### Specialties and Units of costs

A list of specialties has been drawn up in respect of each programme group. These specialties reflect those that appear on the relevant SFR 5 (indicators have been inserted to show this). The line narratives indicate the appropriate cost unit for each Service Category and related patient type. Further guidance can be taken from the Health and Social Care Data Dictionary, managed by ISD and available at <http://www.datadictionary.scot.nhs.uk>. Statistics should be sourced from local management information.

### Reconciliation with other forms

The total expenditure at line 510 should be reconciled to the “total care expenditure” reported under the “by service category” of note 4 of the annual accounts.

When producing the reconciliation, boards will require to adjust the note 4 figures to arrive at the expenditure incurred in treating their resident population only in line with SFR 13. Boards should therefore deduct any income received from other NHS boards, OATs inwards and private income from the note 4 figures. In addition, expenditure on note 7 in respect of health promotion should be added to the reconciling figures.

Direct access services referred by GPs which are regarded as part hospital and community health commissioned services, are included on this form.

**COMPLETION OF SFR 13.0**

**Line 110, Acute Services comprises the following specialty groups: -**

<b>Specialty Groups:</b>	<b>IP</b>	<b>DC</b>	<b>OP</b>	<b>AE</b>	<b>DP</b>
Accident & Emergency	●			●	
Acute Other	●	●	●		
Cardiac Surgery	●	●	●		
Cardiology	●	●	●		
Clinical Genetics			●		
Clinical Oncology	●	●	●		
Communicable Diseases	●	●	●		
Coronary Care Unit	●	●			
Dental	●	●	●		
Dermatology	●	●	●		●
Ear Nose & Throat	●	●	●		
Gastroenterology	●	●	●		
General Medicine	●	●	●		
General Practice	●	●	●		●
General Surgery (exc. Vascular Surgery)	●	●	●		
Gynaecology	●	●	●		
Haematology	●	●	●		
High Dependency Unit	●				
Intermittent Haemodialysis					●
Intensive Care Unit	●				
Maxillofacial Surgery	●	●	●		
Medical Oncology	●	●	●		
Medical Other	●	●	●		
Medical Paediatrics	●	●	●		●
Nephrology	●	●	●		
Neurology	●	●	●		
Neurosurgery	●	●	●		
Ophthalmology	●	●	●		
Oral Surgery & Medicine	●	●	●		●
Orthopaedics	●	●	●		●
Pain Relief		●	●		
Plastic Surgery & Burns	●	●	●		
Rehabilitation Medicine	●	●	●		●
Respiratory Medicine	●	●	●		
Rheumatology	●	●	●		
Spinal Paralysis	●	●	●		
Surgical Paediatrics	●	●	●		
Thoracic Surgery	●	●	●		
Urology	●	●	●		
Vascular Surgery	●	●	●		
Other					●

**COMPLETION OF SFR 13.0 (cont.)**

<b>Line</b>	<b>ACUTE</b>
120	<b>Inpatients</b> <ul style="list-style-type: none"> <li>The cost unit is total Inpatient Discharges</li> </ul>
130	<b>Day Cases</b> <ul style="list-style-type: none"> <li>The cost unit is Number of Day Cases</li> </ul>
140	<b>Outpatients</b> <ul style="list-style-type: none"> <li>The cost unit is New Outpatient Attendances</li> <li>The number of attendances should include Consultant, Treatment, NLC and AHP clinics</li> </ul>
150	<b>Accident &amp; Emergency</b> <ul style="list-style-type: none"> <li>The cost unit is Total A &amp; E Outpatient Attendances</li> </ul>
160	<b>Day Patients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Day Patient Attendances</li> <li>This relates primarily to intermittent haemodialysis, but includes day patient attendances for any acute specialties. A restricted number of Specialties are displayed on SFR 5.9 and these are indicated in the above table.</li> <li>The provision of the specialty 'Other' is only there to provide for cases where there are Day Patients for specialties other than those listed, as they are amalgamated into one line on the SFR 5.9.</li> </ul>

**Line 170, Maternity comprises the following specialty groups:-**

<b>Specialty Groups:</b>		<b>IP</b>	<b>DC</b>	<b>OP</b>	<b>AE</b>	<b>DP</b>
Obstetrics GP		●	●	●		
Obstetrics Specialist		●	●	●		
Special Care Baby Unit		●	●	●		
<b>Line</b>	<b>MATERNITY</b>					
180	<b>Inpatients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Inpatient Discharges</li> <li>This should include SCBU patients</li> </ul>					
190	<b>Day Cases</b> <ul style="list-style-type: none"> <li>The cost unit is Number of Day Cases</li> </ul>					
200	<b>Outpatients</b> <ul style="list-style-type: none"> <li>The cost unit is New Outpatient Attendances</li> <li>The number of attendances should include Consultant, Treatment, NLC and AHP clinics</li> </ul>					
210	<b>Community Midwifery</b> <ul style="list-style-type: none"> <li>The cost unit is Number of Visits/Contacts</li> </ul>					



**COMPLETION OF SFR 13.0 (cont.)****Line 220, Geriatric Assessment comprises the following specialty group:-**

<b>Specialty Group:</b>		<b>IP</b>	<b>DC</b>	<b>OP</b>	<b>AE</b>	<b>DP</b>
Geriatric Assessment		●	●	●		●
<b>Line</b>	<b>GERIATRIC ASSESSMENT</b>					
230	<b>Inpatients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Inpatient Discharges</li> <li>Note that the activity will also include Day Cases</li> </ul>					
240	<b>Outpatients</b> <ul style="list-style-type: none"> <li>The cost unit is Total New Outpatient Attendances</li> <li>The number of attendances should include Consultant, Treatment, NLC and AHP clinics</li> </ul>					
250	<b>Day Patients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Attendances</li> </ul>					

**Line 270, Mental Illness comprises the following specialty groups:-**

<b>Specialty Groups:</b>		<b>IP</b>	<b>DC</b>	<b>OP</b>	<b>AE</b>	<b>DP</b>
Adolescent Psychiatry		●		●		●
Child Psychiatry		●		●		●
General Psychiatry		●		●		●
Geriatric Psychiatry		●		●		●
<b>Line</b>	<b>MENTAL ILLNESS</b>					
280	<b>Inpatients</b> <ul style="list-style-type: none"> <li>The expenditure should relate to all inpatients</li> <li>The cost unit is Occupied Bed Days for all inpatients</li> </ul>					
290	<b>Outpatients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Outpatient Attendances</li> <li>The number of attendances should include Consultant, Treatment, NLC and AHP clinics</li> </ul>					
300	<b>Day Patients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Attendances</li> </ul>					
310	<b>Community Psychiatric Team</b> <ul style="list-style-type: none"> <li>The cost unit is the number of visits/contacts with the Community Psychiatric team.</li> </ul>					
311	<b>Resource Transfers</b> <ul style="list-style-type: none"> <li>There is no cost unit required</li> </ul>					

**COMPLETION OF SFR 13.0 (cont.)**

**Line 320, Learning Difficulties comprises the following specialty group:-**

<b>Specialty Group:</b>		<b>IP</b>	<b>DC</b>	<b>OP</b>	<b>AE</b>	<b>DP</b>
Learning Disabilities		●		●		●
<b>Line</b>	<b>LEARNING DIFFICULTIES</b>					
330	<b>Inpatients</b> <ul style="list-style-type: none"> <li>The expenditure should relate to all inpatients</li> <li>The cost unit is Occupied Bed Days for all inpatients</li> </ul>					
340	<b>Outpatients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Outpatient Attendances</li> <li>The number of attendances should include Consultant, Treatment, NLC and AHP clinics</li> </ul>					
350	<b>Day Patients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Attendances</li> </ul>					
360	<b>Community Learning Difficulties</b> <ul style="list-style-type: none"> <li>The Cost Unit is number of visits/contacts with Community Learning Difficulties team</li> </ul>					
361	<b>Resource Transfers</b> <ul style="list-style-type: none"> <li>There is no cost unit required</li> </ul>					

**Line 370, Geriatric (Continuing Care) comprises the following specialty group:-**

<b>Specialty Group:</b>		<b>IP</b>	<b>DC</b>	<b>OP</b>	<b>AE</b>	<b>DP</b>
Geriatric Long Stay		●				●
<b>Line</b>	<b>GERIATRIC CONTINUING CARE</b>					
380	<b>Inpatients</b> <ul style="list-style-type: none"> <li>The cost unit is Occupied Bed Days for all Inpatients</li> <li>The expenditure should relate to all inpatients</li> </ul>					
390	<b>Day Patients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Attendances</li> </ul>					
391	<b>Resource Transfers</b> <ul style="list-style-type: none"> <li>There is no cost unit required</li> </ul>					

**COMPLETION OF SFR 13.0 (cont.)**

**Line 410, Younger Physically Disabled** comprises the following specialty group:-

<b>Specialty Group:</b>		<b>IP</b>	<b>DC</b>	<b>OP</b>	<b>AE</b>	<b>DP</b>
Younger Physically Disabled		●				●
<b>Line</b>	<b>YOUNGER PHYSICALLY DISABLED</b>					
420	<b>Inpatients</b> <ul style="list-style-type: none"> <li>The cost unit is Occupied Bed Days for all inpatients</li> <li>The expenditure should relate to all inpatients</li> </ul>					
430	<b>Day Patients</b> <ul style="list-style-type: none"> <li>The cost unit is Total Attendances</li> </ul>					
431	<b>Resource Transfers</b> <ul style="list-style-type: none"> <li>There is no cost unit required</li> </ul>					

**Line 450, Other Community**

Includes Community Nursing, Health Visiting, School Nursing, Specialist Nursing and other Community activity.

Does not include Community Midwifery, Community Mental Health Team, Community Learning Difficulties Team or Day Patient activity shown under one of the other Groups.

<b>Line</b>	<b>COMMUNITY</b>
460	<b>Nursing &amp; Health Visiting</b> <ul style="list-style-type: none"> <li>The cost unit is Number of Visits/Contacts</li> </ul>
470	<b>Other</b> <ul style="list-style-type: none"> <li>There is no cost unit required</li> </ul>

**Line 480, Other**

This section analyses expenditure on Direct Access Services (laboratories, X-ray, AHPs etc), health promotion and other expenditure.

<b>Line</b>	<b>OTHER</b>
484	<b>Hospital Direct Access Services</b> <ul style="list-style-type: none"> <li>There is no cost unit required</li> </ul>
485	<b>Health Promotion</b> <ul style="list-style-type: none"> <li>There is no cost unit required</li> </ul>
486	<b>Other Expenditure</b> <ul style="list-style-type: none"> <li>Includes other expenditure on the commissioning of health care not included elsewhere above.</li> <li>There is no cost unit required</li> </ul>

**COMPLETION OF SFR 13.0 (cont.)**

**Population (line 490)**

ISD will use the latest mid-year estimates as provided by the General Registrar's Office (GRO).

Note:-

Outpatient statistics on this form for Accident and Emergency, Mental Illness and Learning Difficulties are **Total** Attendances. Outpatient statistics for Acute, Maternity and Geriatric Assessment are **New** Attendances.

## **SECTION 6 - NATIONAL CHART OF ACCOUNTS CODES**

**DETAIL CODE ALLOCATIONS FOR SFR 5.1B**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>410</b>	<b>Medical &amp; Dental</b>	
	Charges for Consultants from Other H.B.s	4804
	Temp Staff Costs–Outside Agcy–Jun & Sen Med	4850 – 4852
	Secondee Jnr & Snr Medical & Dental	4871 – 4872
	University Staff	5285 – 5287
	Chief Area Medical Officer	7001
	Admin Medical Officers	7003 – 7019
	Senior Hospital Medical Officer	7020
	Senior House Officer	7021 – 7022
	House Officer	7023
	General Medical Practitioner (Para 89)	7024
	Practrs – Part II NHS (Scot) Act 1978	7025
	General Practitioner Bed Fund	7026
	Hospital Practitioner Grade	7027
	Clinical Clerk	7028
	Sessional Medical Practitioner (Para 107)	7029
	D–Discharge Medical Staffing	7030
	Senior Medical Officer	7031
	Medical Officer	7032
	Trainee In Community Medicine	7034 – 7035
	GP Trainee	7036
	Practitioners – Other	7037
	Senior Dental Officer	7040
	Dental Officer	7041, 7044
	Dental Surgeon	7042
	Dental Ph Trainee	7043
	Dental Practitioner	7045
	Part Time Dental Practitioner (Para107)	7046
	Staff Dentist	7047
	Specialist Community Dental Officer	7048
	Specialist Salaried Dentist	7049
	Consultant	7050
	Distinction Awards	7051
	Associate Specialist/Staff Grade	7052
	Senior Registrars	7053
	Registrars	7054
	Domicillary Visits & Fees	7055
	Family Planning Fees	7056
	ADH's – House Officers	7057
	ADH's – S.H.O.'s	7058
	ADH's – Registrars	7059
	ADH's – Senior Registrars	7060
	Students (Locums)	7061
	Clinical Attachment Fees	7062
	Locum – Consultant	7063
	Locum – Senior Registrar	7064
	Locum – Registrar	7065
	Locum – Senior House Officer	7066
	Locum – House Officer	7067
	Locum – Staff Doctor	7068
	Locum GP Sessions	7069

**DETAIL CODE ALLOCATIONS FOR SFR 5.1B (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
410 (cont.)	Staff Doctor	7070
	Locum Pt Dent Practitioner	7071
	Locum Associate Specialist	7072
	GP Appraisal Advisor	7075
	GP Appraiser	7076
	GP Associate Medical Director	7079
	Clinical Director	7080
	Salaried GDP	7081
	Clinical Director	7082 – 7083
	Specialty Registrar	7086
	Fixed Term Specialty Registrar	7087
	Refund of Professional Subscriptions	7098
	Others Medical Dental	7099
	Consultant	8500 – 8599
	Associate Specialist	8701 – 8799
	Senior Registrar	8812, 8821
	Registrars	8901 – 8999
<b>430</b>	<b>Nursing &amp; Midwifery</b>	
	Temp Staff Costs – Outside Agcy–Nurses	4853 – 4855
	Nursing Bank	4863 – 4864
	Secondee Nurses	4873 – 4875
	General Acute	71A1 – 71A9
	Care of the Elderly	71B1 – 71B9
	Paediatric	71C1 – 71C9
	Mental Health	71D1 – 71D9
	Learning Disabilities	71E1 – 71E9
	Midwifery	71F1 – 71F9
	Community General	71G1 – 71G9
	NHS 24	71H1 – 71H9
	Family Planning	71K1 – 71K9
	School	71L1 – 71L9
	Treatment Room	71M1 – 71M9
	Public Health	71N1 – 71N9
	District Nursing	71P1 – 71P9
	Health Visitor	71R1 – 71R9
	Specialist	71S1 – 71S9
	Nurse Bank	71T1 – 71T9
	Training & Administration	71V1 – 71V9
	Practice Nursing	71W1 – 71W9
	BTS Nursing	73A1 – 73A9
	Staff Nursery	78P1 – 78P9
<b>460</b>	<b>Allied Health Profession</b>	
	Agency PT & A	4856
	Secondee P T & A	4876
	Arts Therapies	74A1 – 74A9
	AHP Training & Admin.	74B1 – 74B9
	Dietetics	74D1 – 74D9
	Orthoptics	74E1 – 74E9
	Occupational Therapy	74F1 – 74F9

**DETAIL CODE ALLOCATIONS FOR SFR 5.1B (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
460 (cont.)	Podiatry	74G1 – 74G9
	Physiotherapy	74H1 – 74H9
	Speech & Language Therapy	74J1 – 74J9
	Generic Therapies	74K1 – 74K9
	Diagnostic Radiography	74M1 – 74M9
	Orthotics	74R1 – 74R9
	Prosthetics	74S1 – 74S9
	Therapeutic Radiography	74V1 – 74V9
<b>470</b>	<b>Health Science Services</b>	
	Agency PT &B	4857
	Secondee P T & B	4877
	Clinical Sciences Life	75A1 – 75A9
	Biomedical Sciences Life	75B1 – 75B9
	Clinical Technology Life	75C1 – 75C9
	Clinical Physiology	75G1 – 75G9
	Clinical Perfusion Physiology	75M1 – 75M9
	Clinical Technology Physical	75N1 – 75N9
	Clinical Sciences Physical	75P1 – 75P9
	Clinical Photography	75R1 – 75R9
	Maxillofacial Prosthetics	75S1 – 75S9
	Clinical Sciences Physiology	75T1 – 75T9
<b>480</b>	<b>Support Services</b>	
	Agency Domestic & Ancillary	4858
	Agency P T & B Works	4860
	Agency Tradesmen	4861
	Secondee Domestic & Ancillary	4878
	Secondee P T & B Works	4880
	Secondee Tradesmen	4881
	Estates Services	76A1 – 76A9
	Hotel Services	78A1 – 78A9
	Sterile Services	78B1 – 78B9
	General Services	78C1 – 78C9
	Catering Services	78D1 – 78D9
	Domestic Services	78E1 – 78E9
	Laundry & Linen Services	78F1 – 78F9
	Security Services	78H1 – 78H9
	Stores Services	78J1 – 78J9
	Portering Services	78L1 – 78L9
	Grounds Services	78M1 – 78M9
	Transport Services	78N1 – 78N9
<b>490</b>	<b>Administrative Services</b>	
	Agency Admin & Clerical	4859
	Agency Other	4862
	Secondee Admin & Clerical	4879
	Secondee Other	4882
	Finance	77A1 – 77A9
	Human Resources	77B1 – 77B9
	Office Services	77C1 – 77C9



**DETAIL CODE ALLOCATIONS FOR SFR 5.1B (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
490 (cont.)	Patient Services	77D1 – 77D9
	Information Systems & Technology	77E1 – 77E9
	Administration / Senior managers	7701 – 7799
<b>500</b>	<b>Medical and Dental Support</b>	
	Dental Nursing	75F1 – 75F9
	Theatre Services	75J1 – 75J9
	Dental Technology	75K1 – 75K9
	Oral Health Services	75L1 – 75L9
	Physicians Assistant	75V1 – 75V9
<b>510</b>	<b>Other Therapeutic</b>	
	Psychology	74C1 – 74C9
	Play Specialists	74N1 – 74N9
	Genetic Counselling	74T1 – 74T9
	Pharmacy	81B1 – 81B9
	Optometry	81C1 – 81C9
<b>520</b>	<b>Personal &amp; Social Care</b>	
	Health Promotion	74P1 – 74P9
	Social Work	76B1 – 76B9
	Hospital Chaplaincy	81A1 – 81A9

**DETAIL CODE ALLOCATIONS SFR 5.2**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>110</b>	<b>Medical &amp; Dental</b>	
	Charges for Consultants from Other H.B.s	4804
	Temp Staff Costs–Outside Agcy–Jun & Sen Med	4850 – 4852
	Secondee Jnr & Snr Medical & Dental	4871 – 4872
	University Staff	5285 – 5287
	Chief Area Medical Officer	7001
	Admin Medical Officers	7003 – 7019
	Senior Hospital Medical Officer	7020
	Senior House Officer – Experienced	7021
	FY2 House Officer	7022
	FY1 House Officer	7023
	Medical Staff Bed Fund	7024
	General Practitioners	7025
	General Practitioner Bed Fund	7026
	Hospital Practitioner Grade	7027
	Clinical Assistant	7028
	Sessional Medical Practitioner (Para 107)	7029
	D–Discharge Medical Staffing	7030
	Senior Medical Officer	7031
	Medical officer	7032
	Trainee In Community Medicine	7034 – 7035
	GP Trainee	7036
	Practitioners – Other	7037
	Senior Dental Officer	7040
	Dental Officer	7041, 7044
	Dental Surgeon	7042
	Dental Ph Trainee	7043
	Dental Practitioner	7045
	Part Time Dental Practitioner (Para 107)	7046
	Staff Dentist	7047
	Specialist Community Dental Officer	7048
	Specialist Salaried Dentist	7049
	Consultant	7050
	Distinction Awards	7051
	Associate Specialist	7052
	Senior Registrars	7053
	Registrars	7054
	Domicillary Visits & Fees	7055
	Family Planning Fees	7056
	Umts – House Officers	7057
	Umts – S.H.O.'s	7058
	Umts – Registrars	7059
	Umts – Senior Registrars	7060
	Students (Locums)	7061
	Clinical Attachment Fees	7062
	Locum – Consultant	7063
	Locum – Senior Registrar	7064
	Locum – Registrar	7065
	Locum – Senior House Officer	7066
	Locum – House Officer	7067

**DETAIL CODE ALLOCATIONS SFR 5.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
110 (cont.)	Locum – Staff Doctor	7068
	Locum GP Sessions	7069
	Staff Doctor	7070
	Locum Pt Dent Practitioner	7071
	Locum Associate Specialist	7072
	GP Appraisal Advisor	7075
	GP Appraiser	7076
	GP Associate Medical Director	7079
	Clinical Director	7080
	Salaried GDP	7081
	Clinical Director	7082 – 7083
	Speciality Registrar	7086
	Fixed Term Specialty Registrar	7087
	Refund of Professional Subscriptions	7098
	Others Medical Dental	7099
	Consultant	8500 – 8599
	Associate Specialist	8701 – 8799
	Senior Registrar	8812, 8821
	Registrars	8901 – 8999
<b>120</b>	<b>Nursing &amp; Midwifery</b>	
	Temp Staff Costs – Outside Agcy–Nurses	4853 – 4855
	Nursing Bank	4863 – 4864
	Secondee Nurses	4873 – 4875
	Nursing AfC	71A1 – 71W9
	BTS Nursing	73A1 – 73A9
	Staff Nursery	78P1 – 78P9
<b>160</b>	<b>Other Direct Care</b>	
	Agency PT &B	4857
	Secondee P T & B	4877
	Clinical Sciences Life	75A1 – 75A9
	Biomedical Sciences	75B1 – 75B9
	Clinical Technology Life	75C1 – 75C9
	Dental Nurse	75F1 – 75F9
	Clinical Physiology	75G1 – 75G9
	Theatre Services	75J1 – 75J9
	Dental Technician	75K1 – 75K9
	Other Dental Care Practitioners	75L1 – 75L9
	Clinical Perfusion	75M1 – 75M9
	Clinical Technology Physical	75N1 – 75N9
	Clinical Science Physical	75P1 – 75P9
	Clinical Photography	75R1 – 75R9
	Maxillofacial Prosthetics	75S1 – 75S9
	Clinical Science Physiology	75T1 – 75T9
	Physicians Assistant	75V1 – 75V9
<b>170</b>	<b>Medical &amp; Paramedical Equipment</b>	
	Purchase, Repair, Rental, Service Contract	1101 – 1199

**DETAIL CODE ALLOCATIONS SFR 5.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>190</b>	<b>Surgical Appliance</b>	
	Appliances Supply And Repair	0651
	Surgical Appliances	1600 – 1699
<b>200</b>	<b>Pharmacy – Pay</b>	
	Pharmacy AfC	81B1 – 81B9
<b>210</b>	<b>Pharmacy – Drugs</b>	
	Pharmacy Supplies Recovery	0936
	Drugs	1200 – 1299
<b>220</b>	<b>Pharmacy – Dressings</b>	
	Dressings	1300 – 1399
<b>230</b>	<b>Phmcy–Insts &amp; Sundries inc. TSSU</b>	
	Instruments and Sundries	1400 – 1499
<b>240</b>	<b>Pharmacy – CSSD</b>	
	Charges from CSSD	1551 – 1599
<b>250</b>	<b>Radiography</b>	
	X-ray Fees 1/3	0642
	Diagnostic Radiography	74M1 – 74M9
	Therapeutic Radiography	74V1 – 74V9
	Radiography Supplies	1701 – 1709
<b>260</b>	<b>Physiotherapy</b>	
	Physiotherapy Supplies	1711 – 1719
	Physiotherapy AfC	74H1 – 74H9
<b>270</b>	<b>Occupational &amp; Industrial Therapy</b>	
	OT Sales	0931
	Occupational Therapy AfC	74F1 – 74F9
	Occupational & Industrial Therapy Supplies	1721 – 1739
<b>280</b>	<b>Speech &amp; Language Therapy</b>	
	Speech & Language Therapy	74J1 – 74J9
	Speech Therapy Supplies	1755
<b>290</b>	<b>Other AHPs</b>	
	Other AHP Supplies	1741 – 1754
		1756 – 1799
		4821 – 4825
	Agency PT &A	4856
	Secondee P T & A	4876
	Arts Therapies	74A1 – 74A9
	AHP Training & admin.	74B1 – 74B9
	Psychology	74C1 – 74C9
	Dietetics	74D1 – 74D9
	Orthoptics	74E1 – 74E9

**DETAIL CODE ALLOCATIONS SFR 5.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
290 (cont.)	Podiatry AfC	74G1 – 74G9
	Generic Therapies	74K1 – 74K9
	Play Specialists	74N1 – 74N9
	Health Promotion	74P1 – 74P9
	Orthotics	74R1 – 74R9
	Prosthetics	74S1 – 74S9
	Genetic Counselling	74T1 – 74T9
	Social Work	76B1 – 76B9
	Hospital Chaplaincy	81A1 – 81A9
	Optometry	81C1 – 81C9
<b>330</b>	<b>Catering</b>	
	Catering Services	78D1 – 78D9
	Provisions and Catering Supplies	1800 – 1899
	General Services Catering	2601
	Disposable Items	2603
	Internal Catering Recharge	5603 – 5604
	<b>Income catering</b>	
	Staff Deductions – Meals	0924
	Catering Department Income	0927 – 0929
<b>370</b>	<b>Uniforms</b>	
	Uniforms and Protective Clothing	2100 – 2199
<b>380</b>	<b>Linen &amp; Laundry Services</b>	
	Laundry Income	0643
	Laundry Expenditure & Services	2000 – 2099
	Bedding and Linen	2201 – 2249
	Patients' Clothing	2251 – 2299
	Internal Laundry Recharge	5607 – 5608
	Laundry & Linen Services	78F1 – 78F9
<b>390</b>	<b>Portering</b>	
	Portering	78L1 – 78L9
<b>410</b>	<b>Administration</b>	
	Administration Income	0811
	Telephone Income	0942 – 0943
	Management Consultants Fees	4806
	Agency Admin & Clerical	4859
	Agency Other	4862
	Seconded Admin & Clerical	4879
	Seconded Other	4882
	Course and Lecture Fees	4001 – 4099
	Printing, Stationery and Books	4200 – 4299
	Advertising/Promotion	4301 – 4349
	Staff Recruitment/Publicity/Tenders	4350 – 4399
	Postages, Carriage and Telephone	4400 – 4499
	Computer Processing Charges	4845 – 4846
	Administration/ Senior Managers	7701 – 7799
	Finance	77A1 – 77A9

**DETAIL CODE ALLOCATIONS SFR 5.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
410 (cont.)	Human Resources	77B1 – 77B9
	Office Services	77C1 – 77C9
	Patient Services	77D1 – 77D9
	Information Technology	77E1 – 77E9
<b>420</b>	<b>Recharge Agency Costs (Corporate Exp)</b>	
	Recharge Board Costs	local
<b>430</b>	<b>Waste Disposal</b>	
	Removal of Ash	5573
	Refuse Disposal	5574
	Trade Effluent Charges	5576
	Clinical Waste	5577
<b>440</b>	<b>Transport &amp; Travel</b>	
	Transport AfC	78N1 – 78N9
	Car Leasing	0925 – 0926
	Travel and Subsistence	3800 – 3899
	Removal Expenses	3901
	Excess Rent Allowance	3902
	Excess Travel	3903
	Travel Subsist & Exp – Cands for Interview	3911
	Med Exam Fees – Prospective Employees	3912
	Transport & Vehicles	4600 – 4699
	Internal Transport Recharge	5605 – 5606
<b>450</b>	<b>Property Maintenance</b>	
	Gardens and Forestry	2500 – 2599
	Property Maintenance Services	3000 – 3099
	Agency P T & B Works	4860
	Agency Tradesmen	4861
	Secondee P T & B Works	4880
	Secondee Tradesmen	4881
	Security of Premises	5575
	Internal Maintenance Recharge	5601 – 5602
	Estates AfC	76A1 – 76A9
	Security Services AfC	78H1 – 78H9
	Grounds AfC	78M1 – 78M9
<b>480</b>	<b>Cleaning Services</b>	
	Income: Cleaning Charges	0939
	Cleaning Services	2300 – 2399
	General Services Domestic	2611
	Agency Domestic & Ancillary	4858
	Secondee Domestic & Ancillary	4878
	Domestic Services	78E1 – 78E9
<b>490</b>	<b>Other Support Services</b>	
	Hairdressing Income	0933
	Bed Pans and Urinals	2614

**DETAIL CODE ALLOCATIONS SFR 5.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
490 (cont.)	General Services Other	2621
	Hairdressing Service	2631
	Hairdressing Services & Mats	5572
	Hotel Services	78A1 – 78A9
	Sterile Services	78B1 – 78B9
	General Services	78C1 – 78C9
	Stores Services	78J1 – 78J9
<b>530</b>	<b>Heat Light &amp; Power</b>	
	Heating Income	0937
	Electricity Charges	0940
	Electricity	2801
	Gas	2851
	Oil	2856
	Other Fuel	2857
<b>540</b>	<b>PFI Facilities Management Costs</b>	
	PFI On Balance Sheet Costs	5295
	PFI Off Balance Sheet Costs	5296
<b>560</b>	<b>Rent &amp; Rates</b>	
	Recoveries from GPs	0661
	Income: Rates	0938
	Other Rents	0946
	Rates, Feu Duties and Water	3500 – 3599
	Rent of Premises	5250
	Rent Paid to L.A.'s for Staff Houses	5251
	Hire of Rooms for Meetings	5255
<b>570</b>	<b>Furn &amp; Other Equip.–Purchase &amp; Rental</b>	
	Purchase, Repair, Rental, Service Contract	3401 – 3499
<b>590</b>	<b>Capital Charges – Depreciation</b>	
	Capital Charges: Depreciation	5009 – 5021
	Impairments	5051
	Surplus/Deficit on Disposal of Eqpt	5070 – 5077
<b>600</b>	<b>Cost of Capital</b>	
	Capital Charges: Interest	5061
<b>610</b>	<b>Miscellaneous</b>	
	Shop/Café Sales	0930
	Other Miscellaneous	3921 – 3999
	Fees Others	4801, 4802 4805, 4811
	Audit Fee	4808 – 4809
	Notify Infectious Disease	4816
	Debt Collection/Factors' Comm	4820
	Optical & Dental Treatment Fees	4826 – 4827
	Bank Charges	4831

**DETAIL CODE ALLOCATIONS SFR 5.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
610 (cont.)	Security – Cash In Transit	4832, 4841
	Bank Interest	4833
	Exchange Rate Differences	4834
	CNORIS & Insurance	4840
	Statutory Certificates	4890 – 4892
	Professional Fees Other	4896 – 4899
	Payments to Other Orgs	5281, 5299
	Payments To Other Boards	5501
	Baby Food – Zero Rate	5505
	Family Planning Supplies	5506
	Inpatient Small Frames Child	5511
	Inpatient Redeem Spec Vouchers	5512
	Pension Enhancement	5515
	Redundancy	5516
	Compensation Payments	5521 – 5524
	Bad Debts	5531, 5596
	Allowances and Incentives to Patients	5535 – 5537
	Patients' Amenities	5561
	Expenditure on Patients' Holidays	5562
	Socialisation Expenditure	5571
	Burials and Undertaking	5578 – 5579
	Shop and Café Purchases	5580
	Price Variance	5597
	Interest on Overdue Invoices	5598
	Other	5599
	Internal Audit Recharge	5609 – 5610
	Internal Other Recharge	5611 – 5612
<b>630</b>	<b>Laboratories – (All)</b>	
	Laboratory Services Other	5230
	Recharges – Laboratories	local
<b>655</b>	<b>Income ACT</b>	
	ACT Income	0616
<b>660</b>	<b>Income – Other</b>	
	NES Medical In Training Income	0615
	Healthcare To Outside Orgs	0641
	Sale Of Welfare Foods	0645
	Bank Interest Receivable	0919
	Staff Deductions – Board & Lodging	0923
	Sales of used materials & swill	0932
	Conference Income	0934
	Car Parking Income	0941
	Lease Of Retail Units	0945
	Sale Of Equip – Non Fixed Asset	0947
	Other Income	0948 – 0950



**DETAIL CODE ALLOCATIONS SFR 8.1**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>150</b>	<b>Medical &amp; Dental</b>	
	Pays – Medical & Dental	7001 – 7099 8500 – 8599 8701 – 8799 8812, 8821 8901 – 8999 4804, 4850, 4851, 4852, 4871, 4872, 5285, 5286, 5287
<b>200</b>	<b>Nursing</b>	
	Temp Staff Costs/Outside Agency	4853 – 4855
	Nursing Bank	4863 – 4864
	Secondes Nursing	4873 – 4875
	Nursing AfC	71A1 – 71V9
	Practice Nursing	71W1 – 71W9
	BTS Nursing	73A1 – 73A9
	Staff Nursery	78P1 – 78P9
<b>250</b>	<b>Allied Health Profession</b>	
	Agency P T & A	4856
	Secondee P T & A	4876
	Arts Therapies	74A1 – 74A9
	AHP Training & Admin.	74B1 – 74B9
	Dietetics	74D1 – 74D9
	Orthoptics	74E1 – 74E9
	Occupational Therapy	74F1 – 74F9
	Podiatry	74G1 – 74G9
	Physiotherapy	74H1 – 74H9
	Speech & Language Therapy	74J1 – 74J9
	Generic Therapies	74K1 – 74K9
	Diagnostic Radiography	74M1 – 74M9
	Orthotics	74R1 – 74R9
	Prosthetics	74S1 – 74S9
	Therapeutic Radiography	74V1 – 74V9
<b>300</b>	<b>Health Science Services</b>	
	Agency P T & B	4857
	Secondee P T & B	4877
	Clinical Sciences Life	75A1 – 75A9
	Biomedical Sciences Life	75B1 – 75B9
	Clinical Technology Life	75C1 – 75C9
	Clinical Physiology	75G1 – 75G9
	Clinical Perfusion Physiology	75M1 – 75M9
	Clinical Technology Physical	75N1 – 75N9
	Clinical Science Physical	75P1 – 75P9
	Clinical Photography	75R1 – 75R9
	Maxillofacial Prosthetics	75S1 – 75S9
	Clinical Science Physiology	75T1 – 75T9

**DETAIL CODE ALLOCATIONS SFR 8.1 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>350</b>	<b>Support Services</b>	
	Agency Domestic & Ancillary	4858
	Agency P T & B Works	4860
	Agency Tradesmen	4861
	Secondee Domestic & Ancillary	4878
	Secondee P T & B Works	4880
	Secondee Tradesmen	4881
	Estates Services	76A1 – 76A9
	Hotel Services	78A1 – 78A9
	Sterile Services	78B1 – 78B9
	General Services	78C1 – 78C9
	Catering Services	78D1 – 78D9
	Domestic Services	78E1 – 78E9
	Laundry & Linen Services	78F1 – 78F9
	Security Services	78H1 – 78H9
	Stores Services	78J1 – 78J9
	Portering Services	78L1 – 78L9
	Grounds Services	78M1 – 78M9
	Transport Services	78N1 – 78N9
<b>400</b>	<b>Administrative Services</b>	
	Agency Admin & Clerical	4859
	Agency Other	4862
	Secondee Admin & Clerical	4879
	Secondee Other	4882
	Finance	77A1 – 77A9
	Human Resources	77B1 – 77B9
	Office Services	77C1 – 77C9
	Patient Services	77D1 – 77D9
	Information Systems & Technology	77E1 – 77E9
	Administration / Senior Managers	7701 – 7799
<b>450</b>	<b>Medical &amp; Dental Support</b>	
	Dental Nursing	75F1 – 75F9
	Dental Technology	75K1 – 75K9
	Oral Health Services	75L1 – 75L9
	Physicians Assistant	75V1 – 75V9
<b>500</b>	<b>Other Therapeutic</b>	
	Psychology	74C1 – 74C9
	Play Specialists	74N1 – 74N9
	Genetic Counselling	74T1 – 74T9
	Pharmacy	81B1 – 81B9
	Optometry	81C1 – 81C9
<b>550</b>	<b>Personal &amp; Social Care</b>	
	Health Promotion	74P1 – 74P9
	Social Work	76B1 – 76B9

**DETAIL CODE ALLOCATIONS SFR 8.2**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>100</b>	<b>Direct Patient Care</b>	
<b>110</b>	<b>Medical, Dental, Nursing and Paramedic</b>	
<b>120</b>	<b>Medical &amp; Dental</b>	
	Charges for Consultants from Other H.B.s	4804
	Agency Staff	4850 – 4852
	Medical Secondees	4871 – 4872
	University Staff	5285 – 5287
	Pays – Medical & Dental	7001 – 7099
		8500 – 8599
		8701 – 8799
		8812, 8821
		8901 – 8999
<b>140</b>	<b>Nursing</b>	
	Nurse Trained AfC	71A1 – 71W9
	BTS Nursing	73A1 – 73A9
	Staff Nursery	78P1 – 78P9
	Nursing AfC	71A1 – 71V9
	Practice Nursing	71W1 – 71W9
	BTS Nursing	73A1 – 73A9
	Staff Nursery	78P1 – 78P9
	Temp Staff Costs/Outside Agency	4853 – 4855
	Nursing Bank	4863 – 4864
	Secondes Nursing	4873 – 4875
<b>210</b>	<b>Paramedical – Podiatry</b>	
	Podiatry Supplies	1741 – 1749
	Podiatry AfC	74G1 – 74G9
<b>220</b>	<b>Paramedical – Physiotherapy</b>	
	Physiotherapy Supplies	1711 – 1719
	Physiotherapy AfC	74H1 – 74H9
<b>230</b>	<b>Paramedical – Speech Therapy</b>	
	Speech Therapy Supplies	1755
	Speech and Language AfC	74J1 – 74J9
<b>240</b>	<b>Paramedical – Dental</b>	
	Dental & Oral AfC	75F1 – 75F9
		75K1 – 75K9
		75L1 – 75L9
<b>250</b>	<b>Paramedical – Other</b>	
	X-ray Fees 1/3	0642
	Appliances Supply And Repair	0651
	Occupational Therapy Sales	0931
	Surgical Appliances	1600 – 1699
	Radiography Supplies	1701 – 1709

**DETAIL CODE ALLOCATIONS SFR 8.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
250 (cont.)	Occupational & Industrial Therapy Supplies	1721 – 1739
	Medical Photography Supplies	1753
	Dietetic Supplies	1754
	Audiology Supplies	1756
	Other Prof & Tech: Tools and Implements	1757
	Other Prof & Technical: Other Supplies	1769
	Orthoptic Supplies	1798
	Other Paramedical Supplies	1799
	Optical Supplies	4821 – 4825
	Agency P T & A	4856
	Agency P T & B	4857
	Secondee P T & A	4876
	Secondee P T & B	4877
	Art Therapies AfC	74A1 – 74A9
	AHP Training & Admin AfC	74B1 – 74B9
	Psychology AfC	74C1 – 74C9
	Dietetics AfC	74D1 – 74D9
	Orthoptics AfC	74E1 – 74E9
	Occupational Therapy AfC	74F1 – 74F9
	Generic Therapies AfC	74K1 – 74K9
	Diagnostic Radiography AfC	74M1 – 74M9
	Play Specialists	74N1 – 74N9
	Health Promotion AfC	74P1 – 74P9
	Orthotics AfC	74R1 – 74R9
	Prosthetics AfC	74S1 – 74S9
	Genetic Counselling	74T1 – 74T9
	Therapeutic Radiography AfC	74V1 – 74V9
	Clinical Sciences Life	75A1 – 75A9
	Biomedical Sciences Life	75B1 – 75B9
	Clinical Technology Life	75C1 – 75C9
	Clinical Physiology	75G1 – 75G9
	Clinical Perfusion Physiology	75M1 – 75M9
	Clinical Technology Physical	75N1 – 75N9
	Clinical Science Physical	75P1 – 75P9
	Clinical Photography	75R1 – 75R9
	Maxillofacial Prosthetics	75S1 – 75S9
	Clinical Science Physiology	75T1 – 75T9
	Physicians Assistant	75V1 – 75V9
	Social Work	76B1 – 76B9
	Optometry	81C1 – 81C9
<b>270</b>	<b>Medical/Dental/Paramed Equipment</b>	
	Medical and Surgical Equipment	1100 – 1131
	Para-Medical (Including X-Ray) Equipment	1151 – 1189
<b>300</b>	<b>Pharmacy &amp; Laboratories</b>	
<b>310</b>	<b>Pharmacy – Pay</b>	
	Pharmacy AfC	81B1 – 81B9

**DETAIL CODE ALLOCATIONS SFR 8.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>320</b>	<b>Drugs</b>	
	Pharmacy Supplies Recovery	0936
	Drugs	1201 – 1299
<b>330</b>	<b>Dressings</b>	
	Dressings	1300 – 1399
<b>340</b>	<b>Instruments &amp; Sundries</b>	
	Instruments & Sundries	1400 – 1499
		1551 – 1599
<b>370</b>	<b>Laboratory Charges from SFR 27</b>	
	Laboratory recharge to Community Services	local
	Laboratory Services Other	5230
<b>375</b>	<b>Laboratory Recharges – direct access</b>	
	Laboratory recharge to Family Health Services	local
<b>400</b>	<b>Other Direct Services</b>	
<b>410</b>	<b>Family Planning Drugs &amp; Requisites</b>	
	Family Planning Requisites	5506
<b>430</b>	<b>Other Medical Fees</b>	
	Medical Fees	4811
<b>450</b>	<b>Linen Service</b>	
	Laundry Income	0643
	Laundry Expenditure and Services	2000 – 2099
	Bedding and Linen	2201 – 2299
	Internal Laundry Recharge	5607 – 5608
	Laundry & Linen Services	78F1 – 78F9
<b>460</b>	<b>Other Including Non–Medical Fees &amp; Donations</b>	
	Environmental Control Systems	1667
	Notification of Infectious Diseases	4816
	Drug Abuse Projects	5282
	HIV Aids Projects	5283
	Sterile Services	78B1 – 78B9
<b>610</b>	<b>Property Maintenance</b>	
	Gardening & Grounds Maintenance	2599
	Property Maintenance Services	3000 – 3099
	Agency P T & B Works	4860
	Agency Tradesmen	4861
	Secondee P T & B Works	4880
	Secondee Tradesmen	4881
	Security of Premises	5575
	Internal Maintenance Recharge	5601 – 5602

**DETAIL CODE ALLOCATIONS SFR 8.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
610 (cont.)	Estates AfC	76A1 – 76A9
	Grounds AfC	78M1 – 78M9
<b>620</b>	<b>Cleaning</b>	
	Income: Cleaning Charges	0939
	Cleaning Services	2300 – 2399
	Agency Domestic & Ancillary	4858
	Seconded Domestic & Ancillary	4878
	Domestic Services AfC	78E1 – 78E9
<b>630</b>	<b>Furniture, Fittings &amp; Equipment</b>	
	Furniture, Fittings & Equipment	3400 – 3499
<b>640</b>	<b>Heat, Light &amp; Power</b>	
	Heating Charges – Income	0937
	Electricity Charges	0940
	Fuel and Power	2800 – 2899
<b>650</b>	<b>Rent &amp; Rates</b>	
	Rent from GPs Use of Health Centres	0661
	Income: Rates	0938
	Rent Of Premises Income	0946
	Rates, Feu Duties and Water	3500 – 3599
	Rent of Premises	5250
	Rent Paid to Las for Staff Houses	5251
	Hire Of Rooms For Meetings	5255
<b>710</b>	<b>Admin: General/Medical/Nursing</b>	
	Recoveries for Admin & Clerical Staff	0811
	Telephone Income	0942 – 0943
	Course and Lecture Fees	4001 – 4099
	Printing, Stationery and Books	4200 – 4299
	Advertising	4301 – 4339
	Staff Recruitment/Publicity/Tenders	4341 – 4399
	Postages, Carriage and Telephone	4400 – 4499
	Management Consultants Fees	4806
	Computer Processing Charges	4845 – 4846
	Temp Staff – Outside Agency – Admin	4859
	Agency Other	4862
	Seconded Admin & Clerical	4879
	Administration/ Senior Managers	7701 – 7799
	Finance	77A1 – 77A9
	Human Resources	77B1 – 77B9
	Office Services	77C1 – 77C9
	Patient Services	77D1 – 77D9
	Information Technology	77E1 – 77E9
<b>720</b>	<b>Transport &amp; Travel</b>	
	Car Lease–Employee Contribution	0925
	Travel and Subsistence	3800 – 3899

**DETAIL CODE ALLOCATIONS SFR 8.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
720 (cont.)	Removal Expenses	3901
	Excess Travel	3903
	Interview Expenses	3911
	Transport & Vehicles	4600 – 4699
	Internal Transport Recharge	5605 – 5606
	Transport AfC	78N1 – 78N9
<b>730</b>	<b>Uniforms</b>	
	Uniforms and Protective Clothing	2100 – 2199
<b>740</b>	<b>Re-charged Agency Costs</b>	
	Recharges – Agency Costs	local
<b>750</b>	<b>Other Running Costs</b>	
	Shop Income	0930
	Hairdressing Income	0933
	Provisions and Catering Supplies	1800 – 1899
	General Services	2600 – 2699
	Excess Rent Allowance	3902
	Med Exam Fees – Prospective Employees	3912
	Loss Of Earnings	3921
	Chairman's Hospitality Fund	3922
	Fees – External Assessors	3923
	Fees Nat Panel Of Specialists	3924
	Advisory Committee Admin Allow	3925
	Staff Compensations–ex gratia	3932
	Miscellaneous Cash Losses	3933
	Staff Compensation–Legal Obligation	3934
	Other Board & Admin	3999
	Legal Fees	4801 – 4805
	Audit Fee	4808 – 4809
	Debt Collection/Factors' Comm	4820
	Bank Charges	4831
	Security – Cash In Transit	4832, 4841
	Bank Interest	4833
	Exchange Rate Differences	4834
	CNORIS & Insurance	4840
	Secondee Other	4882
	Statutory Certificates	4890 – 4892
	Professional Fees Other	4896 – 4899
	Payments to Other Orgs	5281, 5299
	Payments To Other Boards	5501
	Proprietary Baby Foods–Zero rate	5505
	Pension Enhancement	5515
	Redundancy	5516
	Compensation Payments	5521 – 5524
	Bad Debts	5531, 5596
	Allowances and Incentives to Patients	5535 – 5537
	Patients' Amenities	5561
	Expenditure on Patients' Holidays	5562
	Socialisation Expenditure	5571

**DETAIL CODE ALLOCATIONS SFR 8.2 (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
750 (cont.)	Hairdressing Services and Materials	5572
	Shop and Café Purchases	5580
	Price Variance	5597
	Interest on Overdue Invoices	5598
	Other	5599
	Internal Catering Recharge	5603 – 5604
	Internal Audit Recharge	5609 – 5610
	Internal Other Recharge	5611 – 5612
	Hotel Services	78A1 – 78A9
	General Services	78C1 – 78C9
	Catering Services	78D1 – 78D9
	Security Services	78H1 – 78H9
	Stores Services	78J1 – 78J9
	Portering Services	78L1 – 78L9
<b>810</b>	<b>Depreciation &amp; Interest</b>	
	Capital Charges: Depreciation	5009 – 5021
	Impairments	5051
	Capital Charges: Interest	5061
	Surplus/Deficit on Disposal of Eqpt	5070 – 5077
<b>870</b>	<b>Gross Community Service</b>	
<b>880</b>	<b>Less: Income</b>	
	NES Medical In Training Income	0615
	ACT Income	0616
	Income from Outside Organisations	0641
	Sale of Welfare Foods	0645
	Bank Interest Receivable	0919
	Income from Staff Deductions	0923 – 0924, 0926
	Vending Machine Sales – Catering Dept	0929
	Sales of Used Materials	0932
	Conference Income	0934
	Car Parking Income	0941
	Lease Of Retail Units	0945
	Sale Of Equip – Non Fixed Asset	0947
	Other Income	0948 – 0950



**2010/11 Supplement Manual update****ADDITIONAL CHART OF ACCOUNTS DETAIL CODES**

The following detail codes are included in the job family MEDICAL AND DENTAL SUPPORT and map to the SFR lines as follows:

<b>Code</b>	<b>Post Descriptor</b>	<b>SFR 5.1B</b>	<b>SFR 5.2</b>	<b>SFR 8.1</b>	<b>SFR 8.2</b>
75W1	OPERATING DEPT BAND 1	500	160	450	250
75W2	OPERATING DEPT BAND 2	500	160	450	250
75W3	OPERATING DEPT BAND 3	500	160	450	250
75W4	OPERATING DEPT BAND 4	500	160	450	250
75W5	OPERATING DEPT BAND 5	500	160	450	250
75W6	OPERATING DEPT BAND 6	500	160	450	250
75W7	OPERATING DEPT BAND 7	500	160	450	250
75WA	OPERATING DEPT BAND 8A	500	160	450	250
75WB	OPERATING DEPT BAND 8B	500	160	450	250
75WC	OPERATING DEPT BAND 8C	500	160	450	250
75WD	OPERATING DEPT BAND 8D	500	160	450	250
75W9	OPERATING DEPT BAND 9	500	160	450	250

The following detail codes are added to the job family NURSING/ MIDWIFERY and map to the SFR lines as follows:

<b>Code</b>	<b>Post Descriptor</b>	<b>SFR 5.1B</b>	<b>SFR 5.2</b>	<b>SFR 8.1</b>	<b>SFR 8.2</b>
71AF	GENERAL ACUTE NURSING SERVICES BAND 5 INTERN	430	120	200	140
71BF	CARE OF THE ELDERLY NURSING SERVICES BAND 5 INTERN	430	120	200	140
71CF	PAEDIATRIC NURSING SERVICES BAND 5 INTERN	430	120	200	140
71DF	MENTAL HEALTH NURSING SERVICES BAND 5 INTERN	430	120	200	140
71EF	LEARNING DISABILITIES NURSING SERVICES BAND 5 INTERN	430	120	200	140
71FF	MIDWIFERY SERVICES BAND 5 INTERN	430	120	200	140
71GF	COMMUNITY GENERAL NURSING SERVICES BAND 5 INTERN	430	120	200	140

71HF	NHS 24 NURSING SERVICES BAND 5 INTERN	430	120	200	140
71KF	FAMILY PLANNING NURSING SERVICES BAND 5 INTERN	430	120	200	140
71LF	SCHOOL NURSING SERVICES BAND 5 INTERN	430	120	200	140
71MF	TREATMENT ROOM NURSING SERVICES BAND 5 INTERN	430	120	200	140
71NF	PUBLIC HEALTH NURSING SERVICES BAND 5 INTERN	430	120	200	140
71PF	DISTRICT NURSING SERVICES BAND 5 INTERN	430	120	200	140
71RF	HEALTH VISITOR NURSING SERVICES BAND 5 INTERN	430	120	200	140
71SF	SPECIALIST NURSING SERVICES BAND 5 INTERN	430	120	200	140
71TF	BANK NURSING SERVICES BAND 5 INTERN	430	120	200	140
71VF	NURSING TRAINING/ADMIN/MGT SERVICES BAND 5 INTERN	430	120	200	140
71WF	PRACTICE NURSING SERVICES BAND 5 INTERN	430	120	200	140
71YF	STAFF NURSERY SERVICES BAND 5 INTERN	430	120	200	140
73AF	BTS NURSING SERVICES BAND 5 INTERN	430	120	200	140

**2011/12 Supplement Manual update****ADDITIONAL CHART OF ACCOUNTS DETAIL CODES**

The following detail codes are included in the job family OTHER THERAPEUTIC and map to the SFR lines as follows:

<b>Code</b>	<b>Post Descriptor</b>	<b>SFR 5.1B</b>	<b>SFR 5.2</b>	<b>SFR 8.1</b>	<b>SFR 8.2</b>
81D1	PHARMACY TECHNICIANS BAND 1	510	200	500	310
81D2	PHARMACY TECHNICIANS BAND 2	510	200	500	310
81D3	PHARMACY TECHNICIANS BAND 3	510	200	500	310
81D4	PHARMACY TECHNICIANS BAND 4	510	200	500	310
81D5	PHARMACY TECHNICIANS BAND 5	510	200	500	310
81D6	PHARMACY TECHNICIANS BAND 6	510	200	500	310
81D7	PHARMACY TECHNICIANS BAND 7	510	200	500	310
81DA	PHARMACY TECHNICIANS BAND 8A	510	200	500	310
81DB	PHARMACY TECHNICIANS BAND 8B	510	200	500	310
81DC	PHARMACY TECHNICIANS BAND 8C	510	200	500	310
81DD	PHARMACY TECHNICIANS BAND 8D	510	200	500	310
81D9	PHARMACY TECHNICIANS BAND 9	510	200	500	310

See Costs\_Account\_Code\_Mapping\_2012.xls for other changes to detail codes.

**DETAIL CODE ALLOCATIONS FOR SFR 27.n**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>110</b>	<b>Income</b>	
<b>120</b>	<b>Hospital Running Costs (SFR 5.2)</b>	
	Laboratory Recharge to Hospitals	local
<b>130</b>	<b>Community Services (SFR 8.2)</b>	
	Laboratory Recharge to Community	local
<b>140</b>	<b>Family Health Services</b>	
	Laboratory Recharge to Ancillary Services	local
<b>150</b>	<b>Other</b>	
	Other Trading Account Income Not on COA	local
	NES Medical In Training Income	0615
	ACT income	0616
<b>200</b>	<b>Staff and Direct Supplies</b>	
<b>210</b>	<b>Medical</b>	
	Charges for Consultants from Other H.B.s	4804
	Agency Staff	4850 – 4852
	Medical Secondees	4871 – 4872
	University Staff	5285 – 5287
	Medical Staff	7031 – 7037
		7050 – 7056
		7060
		7063 – 7065
		7068 – 7099
		8500 – 8999
<b>220</b>	<b>Para-Med: Professional &amp; Tech.</b>	
	Agency P T & B	4857
	Seconded P T & B	4877
	Nursing AfC	71A1 – 71W9
	Clinical Sciences Life	75A1 – 75A9
	Biomedical Sciences Life	75B1 – 75B9
	Clinical Technology Life	75C1 – 75C9
	Clinical Physiology	75G1 – 75G9
	Clinical Perfusion Physiology	75M1 – 75M9
	Clinical Technology Physical	75N1 – 75N9
	Clinical Sciences Physical	75P1 – 75P9
	Clinical Sciences Physiology	75T1 – 75T9
<b>230</b>	<b>Administration &amp; Clerical</b>	
	Administration Income	0811
	Agency Admin & Clerical	4859
	Agency Other	4862
	Seconded Admin & Clerical	4879
	Seconded Other	4882
	Administration/ Senior Managers	7701 – 7799

**DETAIL CODE ALLOCATIONS FOR SFR 27.n (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
230 (cont.)	Finance	77A1 – 77A9
	Human Resources	77B1 – 77B9
	Office Services	77C1 – 77C9
	Patient Services	77D1 – 77D9
	Information Technology	77E1 – 77E9
<b>240</b>	<b>Materials</b>	
	Syringes & Needles	1403 – 1404
	Gloves	1407 – 1409
	Face Masks	1440
	Laboratory Supplies	1500 – 1550
<b>250</b>	<b>Travel and Subsistence</b>	
	Car Lease – Employee Contribution	0925 – 0926
	Travel and Subsistence	3800 – 3899
	Removal Expenses	3901
	Excess Travel	3903
	Interview Expenses	3911
<b>290</b>	<b>Other Costs</b>	
<b>300</b>	<b>Domestic and other Staff</b>	
	Agency Domestic & Ancillary	4858
	Secondee Domestic & Ancillary	4578
	Hotel Services AfC	78A1 – 78A9
	Domestic Services AfC	78E1 – 78E9
	Stores Services AfC	78J1 – 78J9
	Portering AfC	78L1 – 78L9
<b>310</b>	<b>Property Maintenance</b>	
	Property Maintenance Services	3000 – 3099
	Agency P T & B Works	4860
	Agency Tradesmen	4861
	Secondee P T & B Works	4880
	Secondee Tradesmen	4881
	Estates AfC	76A1 – 76A9
	Grounds AfC	78M1 – 78M9
<b>320</b>	<b>Equipment Maintenance</b>	
	Medical & Surgical Equip: Repairs	1121
	Medical & Surgical Equip: Service Contract	1131
	X-Ray Equipment Repairs	1171
	Other Paramedical Equipment Repairs	1176
	Service Contracts	1181, 1186
	Repairs Others	3451 – 3470
	Service Contracts	3471 – 3490
<b>330</b>	<b>Heat, Light &amp; Power</b>	
	Fuel and Power	2800 – 2899

**DETAIL CODE ALLOCATIONS FOR SFR 27.n (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
<b>340</b>	<b>Rent and Rates</b>	
	Rates, Feu Duties and Water	3500 – 3599
	Rent of Premises	5250
	Local Authority Rent – Houses	5251
	Hire of Rooms for Meetings	5255
<b>350</b>	<b>Purchase of F.F.&amp;E. (N–CC)</b>	
	Medical & Surgical Equipment:–Purchase	1101
	Purchase – Para–Medical Equipment	1151, 1156
	Rental – Para–Medical Equipment	1161, 1166
	Purchase Property Maintenance Services	3401 – 3420
	Rental	3421 – 3440
<b>360</b>	<b>Postage, Telephones &amp; Carriage</b>	
	Telephone Income	0942 – 0943
	Postage, Carriage and Telephone	4400 – 4499
<b>370</b>	<b>Printing &amp; Stationery</b>	
	Printing, Stationery and Books	4200 – 4299
<b>380</b>	<b>Transport</b>	
	Transport & Vehicles	4600 – 4699
	Transport AfC	78N1 – 78N9
<b>390</b>	<b>Recharged Agency Costs</b>	
	Recharges–Agency Costs Not on COA	local
<b>400</b>	<b>Capital Charges</b>	
	Capital Charges: Depreciation	5009 – 5021
	Impairments	5051
	Capital Charges: Interest	5061
	Surplus/Deficit on Disposal of Eqpt	5070–5077
<b>410</b>	<b>Other</b>	
	Other Fees	0948
	Other Operating Income	0950
	Provisions and Catering Supplies	1800 – 1899
	Laundry Expenditure and Services	2000 – 2099
	Uniforms and Protective Clothing	2100 – 2199
	Bedding and Linen/Patients' Clothing	2200 – 2299
	Cleaning Services	2300 – 2399
	Gardens and Forestry	2500 – 2599
	Domestic and Housekeeping Supplies	2601 – 2614
	General Supplies	2621 – 2627
	Med Exam Fees – Employees	3912
	Loss Of Earnings	3921
	Training Expenses (inc. Study Leave)	4000 – 4099
	Publicity and Advertising	4300 – 4399
	Legal Fees	4801 – 4802
	Professional Fees and Service Charges	4805 – 4899

**DETAIL CODE ALLOCATIONS FOR SFR 27.n (cont.)**

<i>Line Number</i>	<i>Description</i>	<i>Code</i>
410 (cont.)	Other Laboratory Services	5230
	Pension Enhancement	5515
	Redundancy	5516
<b>470</b>	<b>Less: Direct Credits</b>	
	Sales of Used Materials	0932
	Other Income	0948 – 0950