

Publication Summary



Summary of Scottish Health Service Costs

Year ended March 2012

Publication date – 27 November 2012

Revised on – 24 November 2015



About this Release

Scottish Health Service Costs (the Costs Book) is compiled annually and provides a detailed analysis of where resources are spent in NHS Scotland with a focus on hospital and community services. The information is mainly derived from financial and activity data compiled by the NHS Boards.

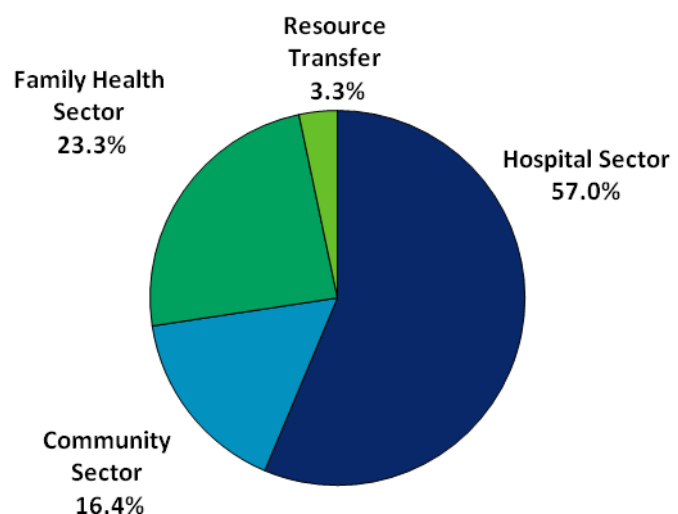
The Costs Book 2012 detailed reports are structured to analyse around 94% of net NHS Scotland operating costs, presenting information on the 14 geographic boards and two special boards (State Hospital and Golden Jubilee National Hospital) that provide hospital and community care directly to patients.

Key Points

Costs Book contains large amounts of data ranging from national and board summaries to detailed information for individual hospitals. The following are some of the key findings for 2012:

- The total operating costs of the 16 NHS Boards analysed in the Costs Book amount to just over £10 billion, an increase of 2.5% compared to 2011. Expenditure on the Hospital, Community and Family Health sectors, as well as the NHS funds transferred to local authorities for the continued care of patients (Resource Transfer), is shown in figure 1.

Figure 1: Total Operating Costs by sector 2012



- Operating costs in the hospital sector amount to £5.6 billion, an increase of 2.2% compared to 2011.
- Community sector operating costs saw a rise of 5.6% to a total of £1.6 billion.
- Family health sector expenditure has increased by 1.5% taking it to £2.4 billion.

Revision Note: The 2012 Primary Medical Services figures for NHS Lothian and NHS Greater Glasgow and Clyde have been restated due to accounting changes (further details on this are provided on the R100 notes page); the figures in relation to this were revised on 24th November 2015.

Background

Information contained in Costs Book is primarily derived from [Scottish Financial Returns \(SFRs\)](#) which are compiled by Scottish Health Boards. Although there is no audit of Costs Book, all NHS Board annual accounts are independently audited. Furthermore, there is a requirement that the boards show how the quantum of costs included in the Costs Book reconciles with expenditure and income reported in the Statement of Comprehensive Net Expenditure (SOCNE) from the annual accounts.

The Costs Book Data Collection System (CBDCS) is issued to NHS Boards to assist them in compiling and submitting SFRs to ISD. The CBDCS has a built-in functionality to support data compilation and data quality assurance. To further enhance the quality of data submissions, the ISD Data Management team draft data quality check reports for each NHS Board to review their information. To ensure data robustness, ISD and an NHS board may send queries back and forth until a satisfactory resolution is reached. More information on the Costs Book Data Collection System and Data Quality Assurance can be found within the [Summary Guidance](#) document.

Collection of costs data is supported by a number of manuals. These, along with additional costing information and guidance, can be found within the [Reference](#) section of the ISD website.

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Further Information

Further information can be found in the [Full Publication Report](#) or on the [ISD website](#)

About ISD

Scotland has some of the best health service data in the world combining high quality, consistency, national coverage and the ability to link data to allow patient based analysis and follow up. Information Services Division (ISD) is a business operating unit of NHS National Services Scotland - and has been in existence for over 40 years. We are an essential support service to NHSScotland and the Scottish Government Health Department and others, responsive to the needs of NHSScotland as the delivery of health and social care evolves.

Official Statistics

Information Services Division (ISD) is the principal and authoritative source of statistics on health and care services in Scotland. ISD is designated by legislation as a producer of 'Official Statistics'. Our official statistics publications are produced to a high professional standard and comply with the Code of Practice for Official Statistics. The Code of Practice is produced and monitored by the UK Statistics Authority which is independent of Government. Under the Code of Practice, the format, content and timing of statistics publications are the responsibility of professional staff working within ISD.

Further information on ISD's statistics, including compliance with the Code of Practice for Official Statistics, and on the UK Statistics Authority, is available on the [ISD website](#) www.isdscotland.org/About-ISD/About-Our-Statistics/