

Publication Report



Scottish Health Service Costs

Year ended 31 March 2013

Publication date - 17 December 2013

Revised on – 24 November 2015



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Introduction

Scottish Health Service Costs (known as the Costs Book) is the only source of published costs information for NHSScotland (NHSS). The Costs Book provides a detailed analysis of how board operating costs, reported in board annual accounts, have been spent on patient care within NHSScotland. Scottish Health Service Costs are published by ISD with the support of the Scottish Government Health Department (SGHD) and are also used for comparison across health care providers to ensure efficiency and to benchmark costs.

Information contained in the Costs Book is primarily derived from [Scottish Financial Returns \(SFRs\)](#) which are compiled by Scottish Health Boards, and completed as part of their annual accounts cycle. NHS Board annual accounts are audited by an independent body before being agreed by the Scottish Government (SG). While there is no audit of Costs Book, boards are required to show how the quantum of costs included in the Costs Book reconciles to expenditure and income reported in the Statement of Comprehensive Net Expenditure (SOCNE) from the annual accounts. To support this process, the SG are responsible for providing NHS Boards with an [Annual Accounts manual](#). ISD also issue [data templates \(SFR 29.0\)](#) to record this reconciliation.

The Costs Book 2013 detailed reports are structured to analyse 94% of NHSScotland expenditure within the 14 geographic health board areas and two of the eight special boards, namely the State Hospital and Golden Jubilee National Hospital from April 2012 to March 2013. These boards provide hospital and community care directly to patients. The Costs Book contains large amounts of data ranging from national and board summaries to detailed information for individual hospitals. A range of data tables provide information on main expenditure areas and how that translates to the average cost of treating patients in various services.

This report gives an overview of data contained within The Costs Book 2013. All dates refer to financial years - for example, '2013' refers to the year beginning in April 2012 and ending March 2013.

On a yearly basis, there can be numerous changes to the Costs Book data templates and to the accounting guidance which can influence year-on-year comparisons. While every attempt is made to make comparisons of the data possible, these changes must be considered together with other factors such as organisational change or missing data. See [Summary of Changes](#) for important changes about the 2013 data.

When making comparisons across Scotland, or interpreting the Costs Book data, it should be noted that individual NHS Boards/hospitals (e.g. Island Boards) in rural settings can have a low volume of patients, but relatively high fixed costs which can result in substantial fluctuations in unit costs and case figures for some hospitals.

For the first time, historic costs included within this publication report have been expressed in 'real terms' i.e. having been adjusted for inflation using the [GDP deflator](#). This means that costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Rather than expressing simply the quantum of money which was spent in any previous year, real terms costs therefore show what the cost of providing goods and services from that year would have been in 2013. As in previous years, the publication report also includes 'cash' terms costs (not adjusting for

inflation). Many of the figures in this report have been rounded. Please see the tables outlined in the 'List of Tables' for more precise figures.

Key points

The Cost Book 2013 reports on how £10.2bn of operating costs was spent across the 14 geographic health boards and additional hospital services provided by two of the eight special boards, namely the State Hospital and Golden Jubilee National Hospital. The total operating costs made up around 94% of NHSScotland expenditure and 1/3 of all Scottish Government Expenditure in 2013.

Operating costs are broken down into Hospital, Community and Family Health sectors, as well as the NHS funds transferred to local authorities for the continued care of patients (Resource Transfer).

The following are some of the key findings for 2013:

- The total Board operating costs increased by 1.8% to £10.2bn in cash terms (not adjusting for inflation) compared to 2012. In real terms (taking inflation into account), the total Board operating costs were similar to 2012.
- £5.8bn was spent within the hospital sector. In cash terms, this was an increase of 2.9% compared to 2012. In real terms the increase was 1.1% compared to 2012. The hospital sector accounts for the largest part of expenditure (57.0%) and contains costs for the larger hospitals.
- £1.7bn was spent within the Community sector; a cash terms increase of 2.8% compared to 2012. The corresponding real terms increase was 1.0%. The community sector contains the smaller hospitals which serve their local communities, as well as community services delivered outside hospitals.
- Family health sector expenditure, which includes the cost of running local GP practices as well as local pharmacy, dental and ophthalmic services amounted to just under £2.4bn in 2013; a cash terms decrease of 1.7% and a real terms decrease of 3.4% compared to 2012. The main driver behind this decrease was a reduction in pharmacy expenditure of £55m in 2013.
- Almost half of the total operating costs (47.2% or £4.82bn) was spent on hospital and community sector staff, excluding laboratory staff.

Revision Note: The 2013 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.

Results and Commentary

ISD Scotland collects annual data on health care expenditure in Scotland and publishes this information in The Scottish Health Service Costs (The Costs Book). This covers £10.2bn of NHS spending across a wide range of data tables. Below are some findings from the data available within the Costs Book:

Overview

Total Operating Costs (Table 1)

- In 2013, £10.2bn of operating costs was spent across the 14 geographic health boards and additional hospital services provided by two of the eight special boards, namely the State Hospital and Golden Jubilee National Hospital.
- In cash terms, the total Board operating costs increased by 1.8% compared to 2012.
- In real terms, the total Board operating costs in 2013 were similar to 2012.
- Over the last three years, the overall spend on health care has increased in cash terms from £9.8bn in 2011 to £10.2bn in 2013. The real terms spend has stabilised around the £10.2bn mark in the last three years.

Table 1: Trends in Operating Costs 2011-2013

| Financial Year ¹ | Cash terms Operating Costs (£000) | Change on Previous Year (cash terms) | Real terms ² Operating Costs (£000) | Change on Previous Year (real terms) |
|-----------------------------|-----------------------------------|--------------------------------------|--|--------------------------------------|
| 2011 | 9,779,404 | ----- | 10,180,940 | ----- |
| 2012 | 10,027,482 | 2.54% | 10,204,842 | 0.23% |
| 2013 | 10,203,983 | 1.76% | 10,203,983 | -0.01% |

Notes:

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
2. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.

NHS Costs by sector

Total operating costs in 2013 in 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), are shown in Figure 1.

Figure 1: Total Operating Costs by sector 2013

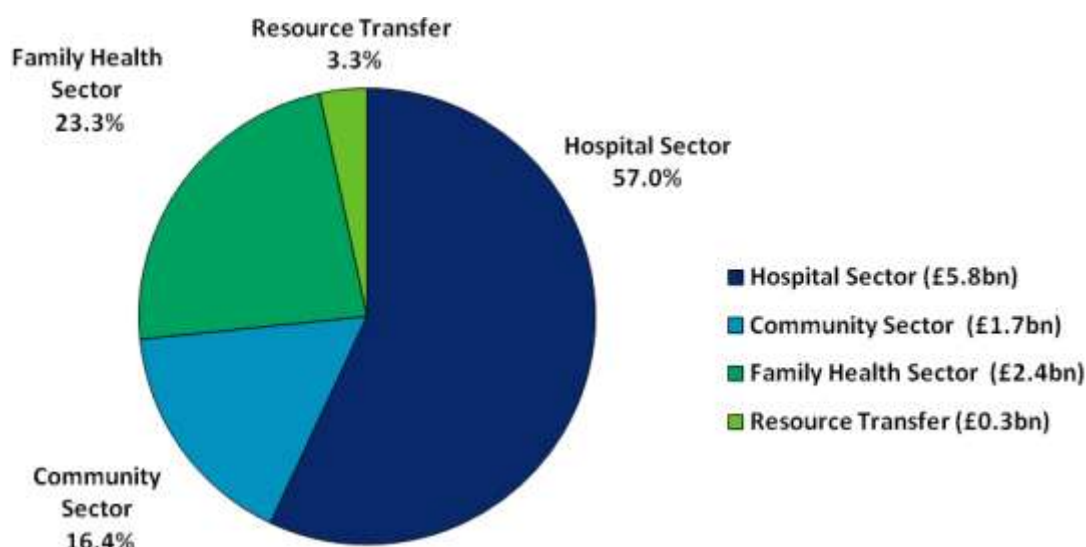


Table 2: Trends in Operating Costs (£bn) by sector 2011-2013

| Operating Costs (£bn) | Financial Year ¹ | | | | | |
|-----------------------|-----------------------------|-------|-------|-------------------------|-------|-------|
| | Cash Terms | | | Real Terms ² | | |
| | 2011 | 2012 | 2013 | 2011 | 2012 | 2013 |
| Total | 9.78 | 10.03 | 10.20 | 10.18 | 10.20 | 10.20 |
| Hospital | 5.53 | 5.65 | 5.81 | 5.76 | 5.75 | 5.81 |
| Community | 1.54 | 1.63 | 1.68 | 1.61 | 1.66 | 1.68 |
| Family Health | 2.38 | 2.41 | 2.37 | 2.48 | 2.46 | 2.37 |
| Resource Transfer | 0.33 | 0.33 | 0.34 | 0.34 | 0.34 | 0.34 |

Notes:

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
2. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.

Figure 2: Trends in Cash Terms Operating Costs by sector 2011-2013

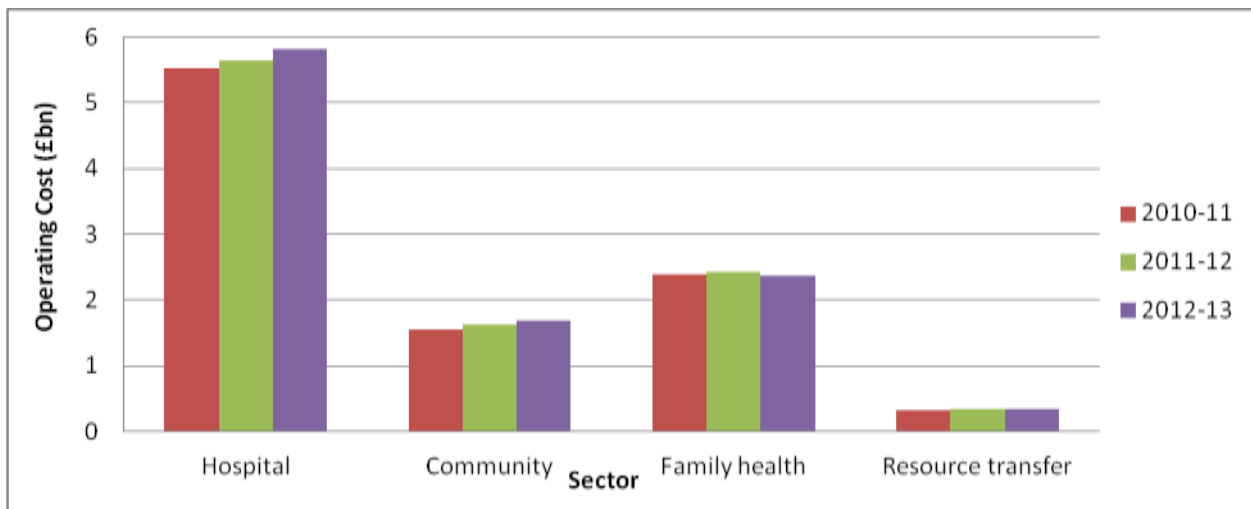
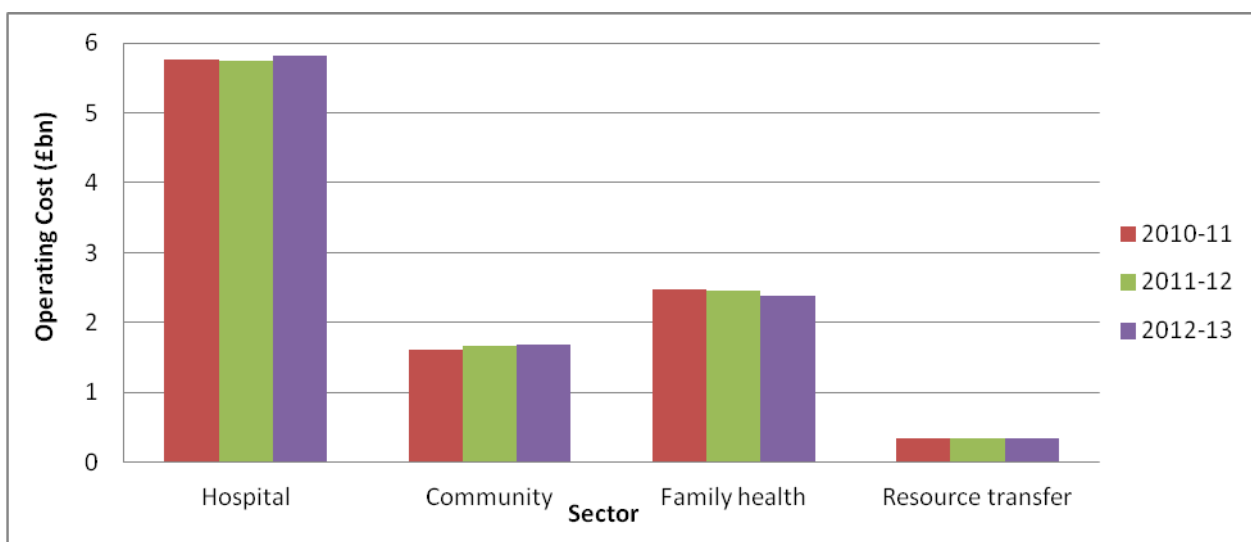


Figure 3: Trends in Real Terms Operating Costs by sector 2011-2013



Notes:

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
2. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.

Hospital Sector

- The hospital sector accounts for the largest part of expenditure (57.0% or £5.8bn, Figure 1). The sector contains costs for the larger hospitals and includes activities ranging from nursing and pharmacy to cleaning.
- Costs in both cash and real terms have increased within the hospital sector over the last three years (Table 2, Figures 2 and 3).

- In cash terms, costs have increased by almost £0.3bn since 2011 (Table 2 and Figure 2).
- In real terms, costs have increased by 1.1% in the last year but have generally remained around £5.8bn over the last three years (Table 2 and Figure 3).
- Staff costs, excluding laboratory staff, make up a sizeable percentage of hospital sector costs (65.2% or £3.79bn in 2013).

Community Sector

- The community sector accounts for around 1/6th of total operating costs (16.4% or £1.7bn, Figure 1). This sector contains the smaller hospitals which serve their local communities, as well as community services delivered outside hospitals.
- Community sector costs have risen year on year over the last three years in both cash and real terms (Table 2, Figures 2 and 3).
- In cash terms, costs have increased by £0.13bn or 8.6% since 2011 (Table 2); in real terms the increase was £0.07bn or 4.3% (Table 2).

Family Health

- The second largest area of expenditure is the family health sector (23.3% or £2.4bn, Figure 1). This includes the cost of running local GP practices as well as local pharmacy (including the costs of drugs dispensed), dental and ophthalmic services.
- Costs within the Family Health sector have fallen in 2013 in both cash and real terms when compared to 2012. In cash terms, costs have fallen by 1.7%; the real terms decrease was 3.4% (Table 2 and Figure 3). The driver behind this decrease was a cash reduction in pharmacy services of £55m in 2013. This reduction has been achieved despite continuing increases in the number of drugs dispensed by making the best use of generic drugs where there is no reduction in the clinical benefits for patients (see Figure 10).

Resource Transfer to Local Authority

- Resource transfer includes NHS funds transferred to local authorities for the continued care of patients (£341m or 3.3%, Figure 1). In cash terms, costs in this sector have increased by 2.8% (over £9m) in the last year. In real terms, the increase was just over £3m.

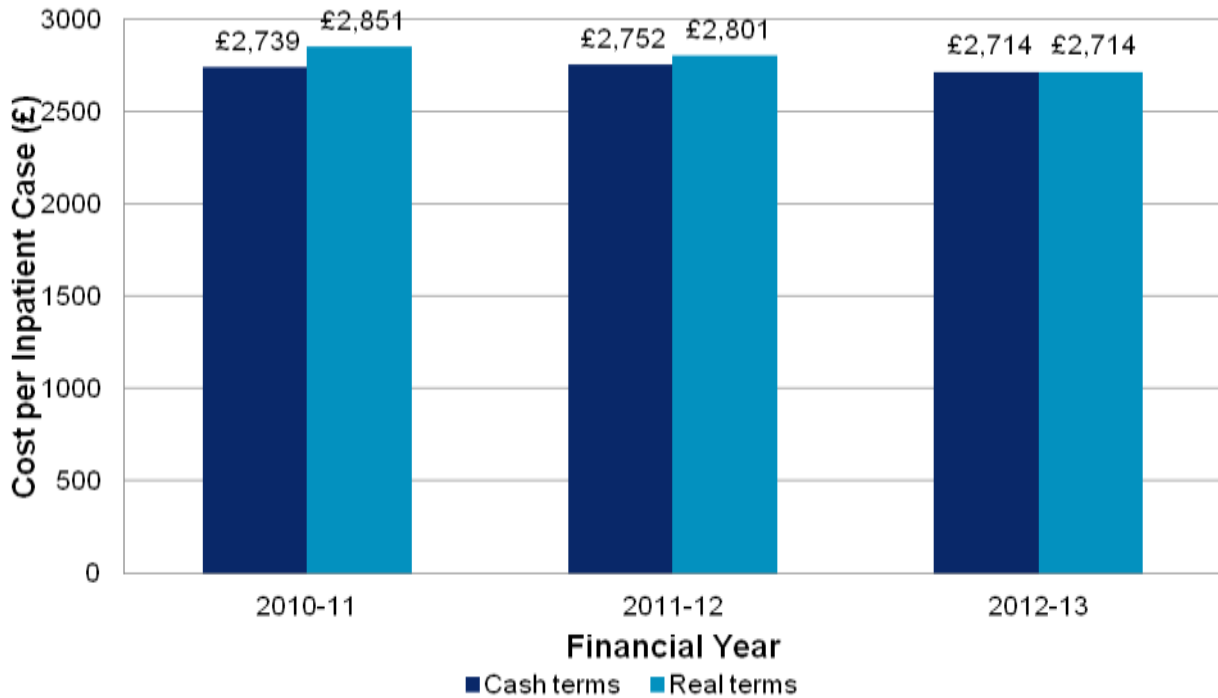
Further Analysis of Costs Data

Hospital Sector (£5.8bn)

- Inpatients are a major source of hospital service activity, with over one million cases recorded in Scotland in 2013. The average cost of an inpatient case in Scotland was £2,714 in 2013 (Figure 4).

- In cash terms, trends in the average cost of an inpatient case have remained fairly constant over the last three years (Figure 4). In real terms, the average cost of an inpatient case in Scotland has gradually decreased over the last three years (Figure 4).

Figure 4: Trends in Costs per Inpatient Case 2011-2013

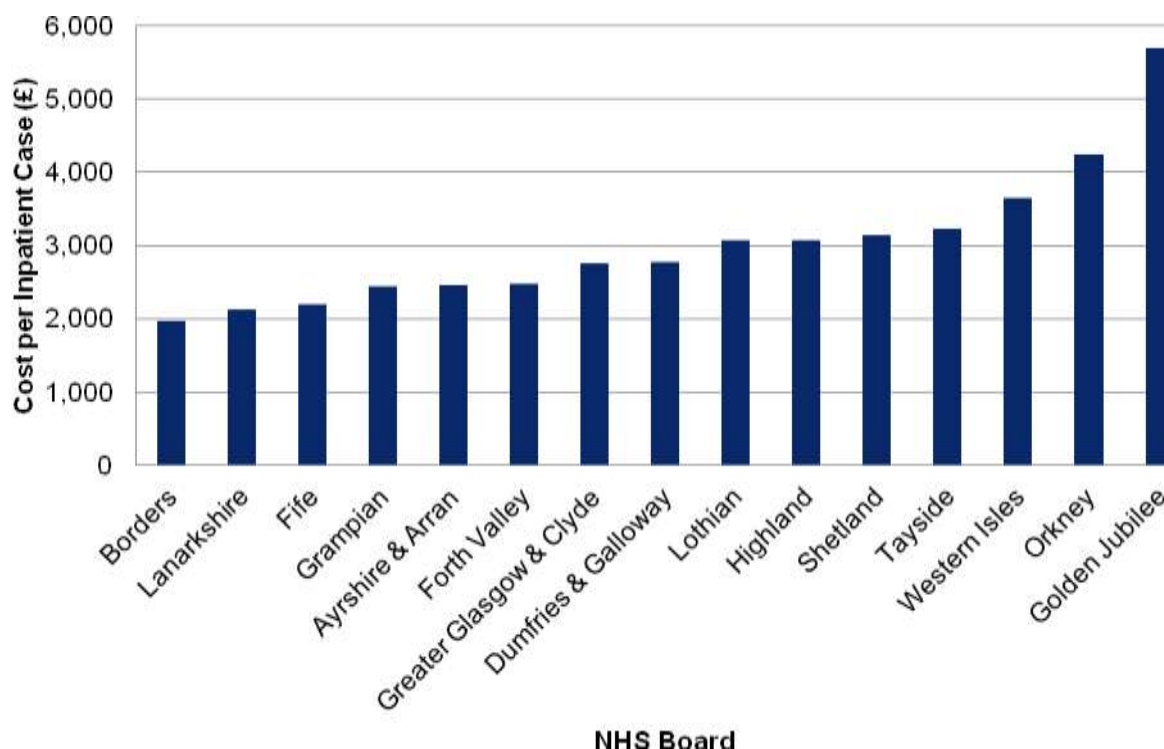


Notes:

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
2. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.

- The cost of inpatient treatment varies across health boards in Scotland (Figure 5). In 2013, the cost per Inpatient case ranged from £1,959 in NHS Borders to £5,696 in the Golden Jubilee. The higher cost per case at the Golden Jubilee reflects the complex nature of the cases treated within that hospital. As they are rural locations, it costs more to treat a patient in an Island board (NHS Shetland, NHS Orkney and NHS Western Isles).

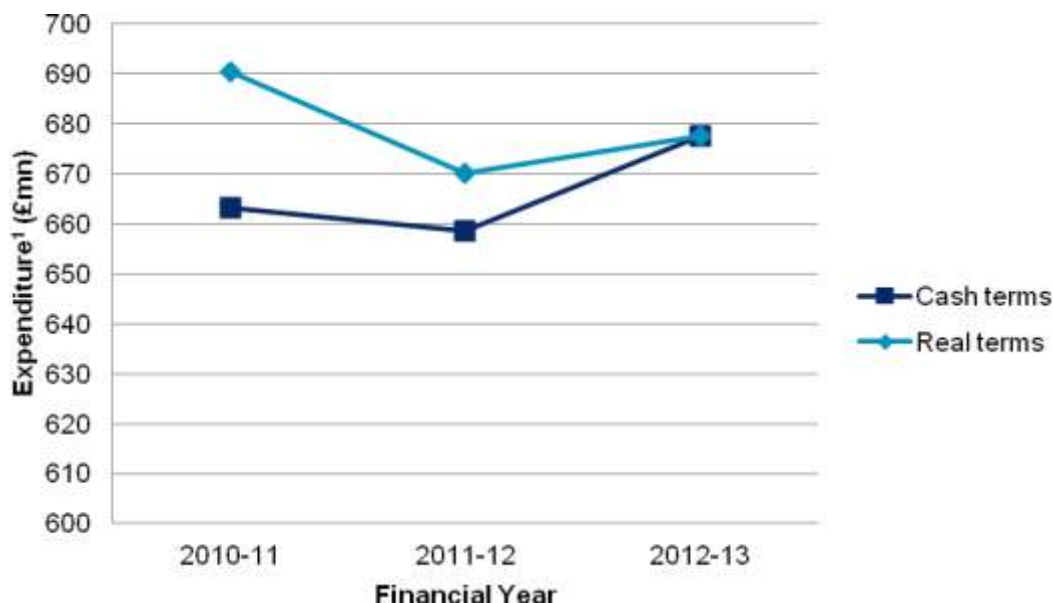
Figure 5: Cost per Inpatient Case by NHS Board 2013



Note:

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).

- The cost of treating long stay inpatients decreased from 2011 to 2012 in both cash and real terms (Figure 6). However between 2012 and 2013, expenditure increased by £19.1m in cash terms; the real terms increase was £7.5m.

Figure 6: Trends in Expenditure for long stay patients 2011-2013

1. Expenditure is calculated by multiplying the cost per inpatient week by the number of inpatient weeks.

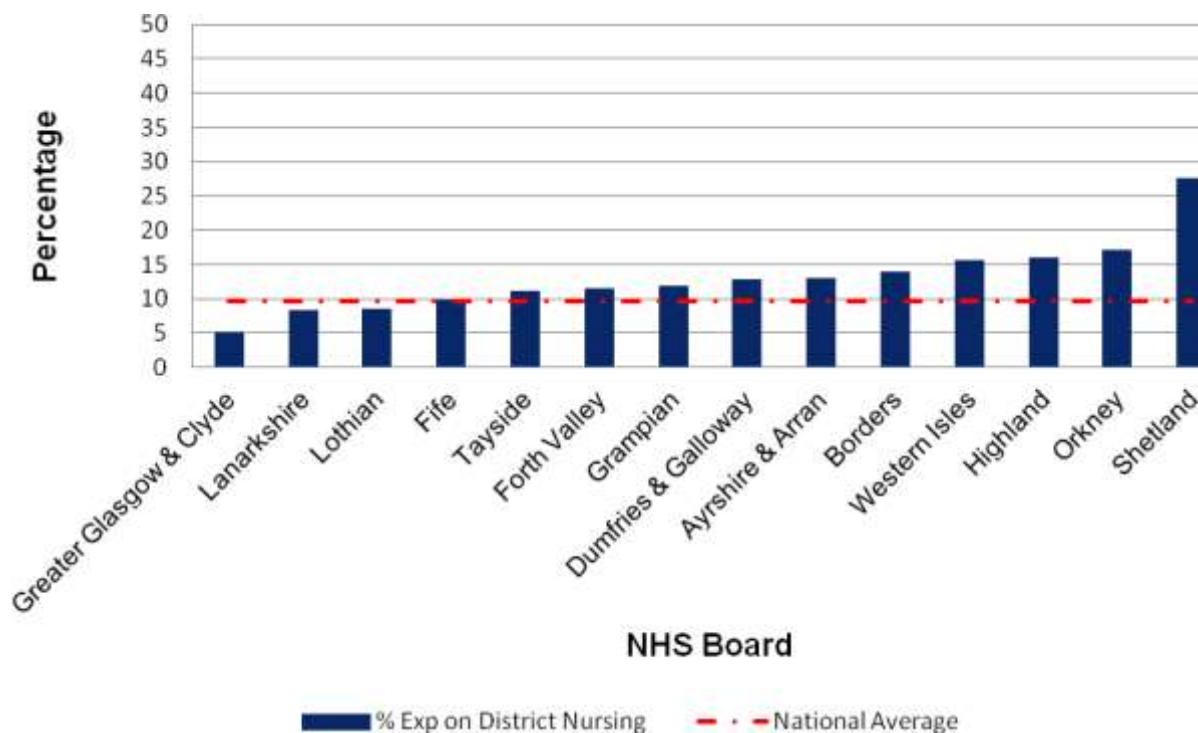
Notes:

2. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
3. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.

Community Sector (£1.7bn)

- Just under £1.7bn was spent within the community sector in 2013 with staff costs, excluding laboratory staff, accounting for 61.3% of this figure (£1.0bn). Non-staff costs include travel costs, drugs, laboratory services and various supplies. Staff and non-staff costs can be combined to provide costs of providing specific services or functions such as: £160.8m on district nursing, £37.5m on community midwifery, £83.7m on child health and £74.3m on GP out of hours services.
- In general, more densely populated areas such as NHS Greater Glasgow & Clyde spent less money (relative to their overall community costs) on district nursing which is probably due to greater accessibility to health centres (Figure 7). Less densely populated areas such as the Island NHS Boards spent significantly more on district nursing relative to their overall community costs (NHS Western Isles – 15.6%, NHS Orkney – 17.2%, NHS Shetland – 27.5%).

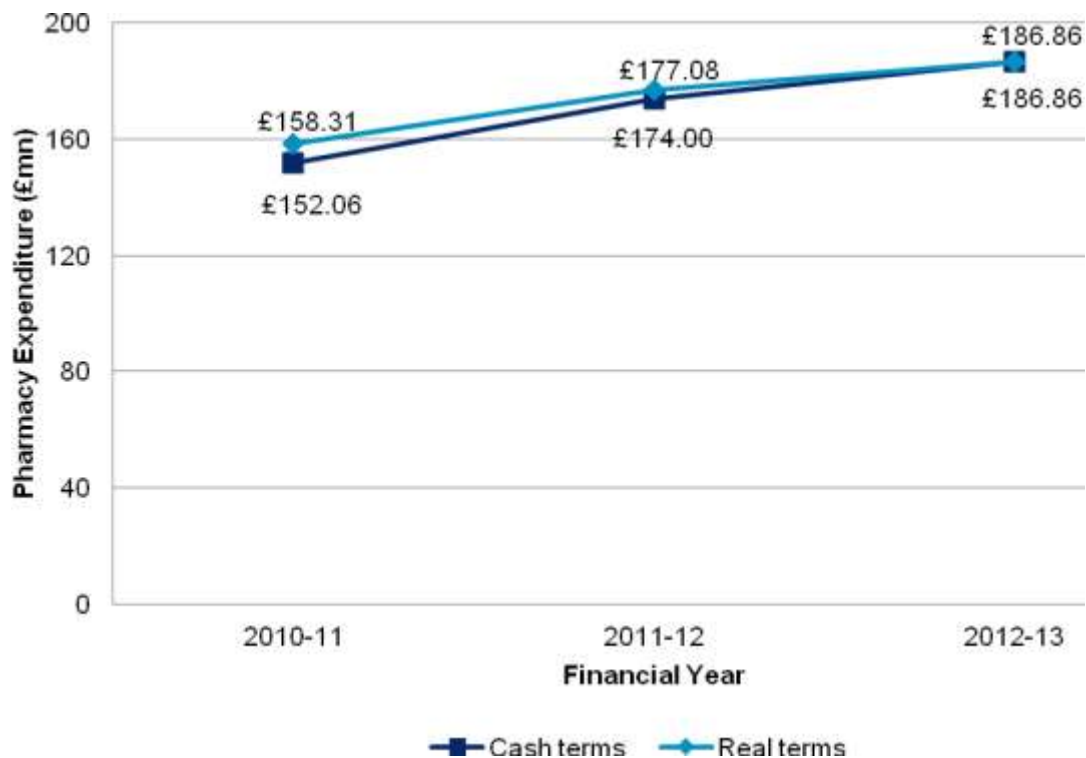
Figure 7: % of Community Costs Spent on District Nursing by NHS Board 2013



Note:

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).

- Community sector pharmacy services have seen a rise in costs over the last three years in both cash and real terms (Figure 8). A large part of the increase is through an increase in drugs expenditure over the same time period; £26.4m in cash terms and £22.2m in real terms.

Figure 8: Trends in Community Pharmacy Expenditure 2011-2013**Notes:**

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
2. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.

Family Health Sector (£2.4bn)

- The family health sector includes the cost of running local GP practices as well as local pharmacy, dental and ophthalmic services.
- In 2013, almost half (£1.13bn or 47.5%) of family health sector costs was spent on pharmaceutical services (Figure 9). Drugs expenditure makes up over 82% (£925m) of pharmaceutical services costs.
- The amount of money spent on drugs has fallen in the last year (Figure 10). In cash terms, the costs have decreased by 5.7% (56.4m) since 2012; in real terms, the equivalent costs have fallen by 7.4% (73.7m). Costs within the family health sector have therefore fallen in 2013 in both cash and real terms when compared to 2012 (Table 2 and Figure 3).
- In 2013, the cost of delivering primary care medical services at just under 1,000 GP practices in Scotland was £755m. The cost of providing general dental services and general ophthalmic services was £395m and £97m respectively (Figure 9).

Figure 9: Family Health Sector Operating Costs 2013

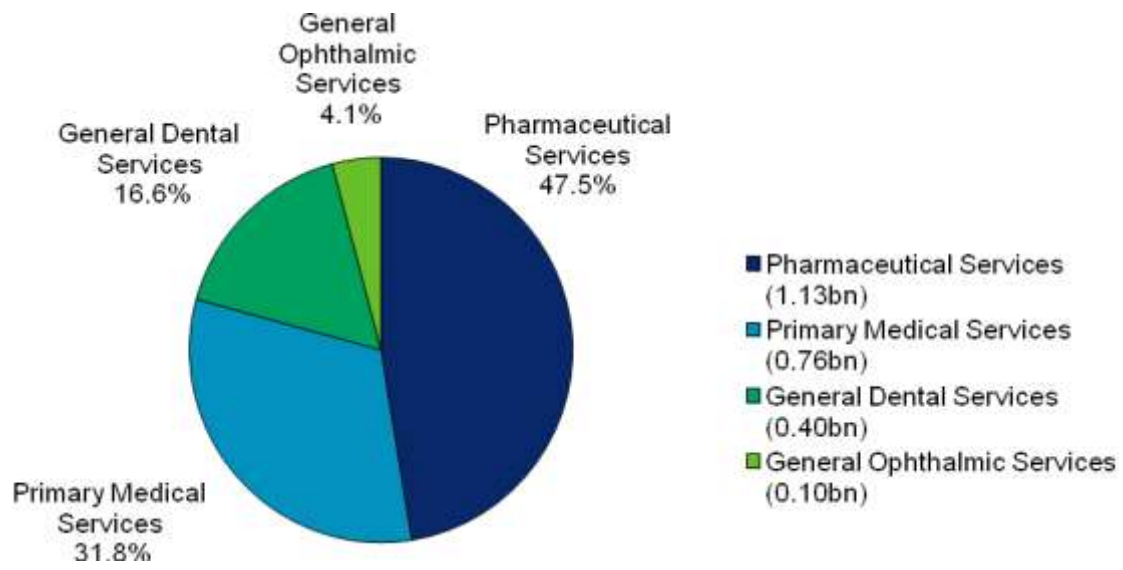
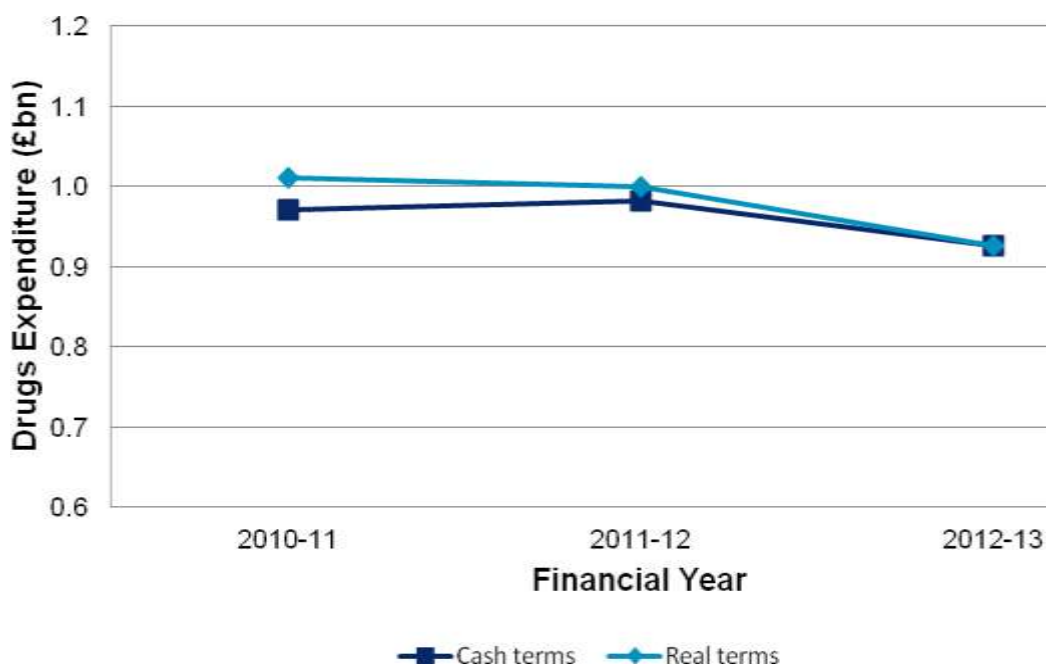
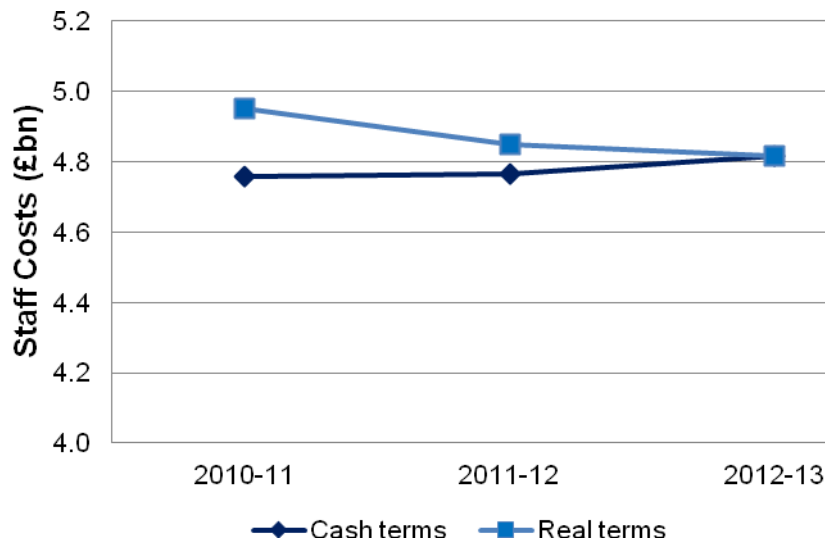


Figure 10: Trends in Family Health Sector Drugs Expenditure 2011-2013**Notes:**

1. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
2. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.


Staff Costs


- In 2013, almost half of the total operating costs (47.2% or £4.82bn) was spent on hospital and community sector staff, excluding laboratory staff.
- In both sectors, staff costs - which contain medical, nursing, allied health professional and administration staff amongst others - have been increasing in cash terms since 2011. However, in real terms, total staff costs have actually been decreasing over the same time period (Figure 11).

Figure 11: Trends in staff costs 2011-2013**Notes:**

1. The figures for staff costs exclude laboratory staff
2. Financial year refers to the period of time beginning in April and ending in March (e.g. Financial Year 2012 begins on 1st April 2011 and ends 31st March 2012).
3. Real terms operating costs for 2013 remain unchanged, whereas costs for previous years are divided by an adjustment factor determined by HM Treasury. Real terms costs in 2011 and 2012 show what the cost of providing goods and services from that year would have been in 2013.

The figures described within this report are available at Scotland level and for each individual board in the following tables:

 [R100](#) – cash terms and real terms expenditure and activity figures for the current and previous year, for Scotland and each board [260kb]

 [R100T](#) – cash and real terms expenditure and activity figures for the last five years, for Scotland and each board [324kb]

The full range of data tables for Costs Book 2013 is available via the following links:

[Detailed Tables](#) – a wide range of data tables for the technical user of the Costs Book

[File Listings](#) – a full listing of the 2013 data files

[Report logic](#) – a document highlighting the source of the data included in each table and how the figures are calculated

[Summary of Changes](#) – a document highlighting the key changes to the Costs Book data templates and to the accounting guidance

Glossary

Board Operating Costs – The annual costs incurred by a board in running its business of healthcare.

Cash Terms - A measure of the value of money without adjusting for the effect of inflation.

Financial Year - Period of time beginning in April and ending in March (e.g. Financial Year 2013 begins on 1st April 2012 and ends 31st March 2013).

Hospital Running Costs - The total revenue expenditure (pay, supplies and services) for a hospital, incurred in providing a service to patients.

NHSScotland - National Health Service Scotland.

Real Terms – A measure of the value of money that removes the effect of inflation.

Resource Transfer - Transfer of monies from NHS to fund health care provided by local authorities such as community based care packages and the support infra-structure for patients discharged from long stay hospitals.

Scottish Financial Returns (SFRs) - A series of templates used for standardising the return of the Costs Book data.

Additional costing information and guidance can be found within the [Reference](#) and [Financial Definitions](#) section of the ISD website.

List of Tables

| Table No. | Name | Time period | File & size |
|-------------------------------|--|-------------|-----------------|
| R100 | Executive Summary, for Scotland and each board | 2012-2013 | Excel [263kb] |
| R100T | Expenditure and activity figures for the last 5 years, for Scotland and each board | 2009-2013 | Excel [328kb] |
| R086 | NHS Board Annual Accounts | 2013 | Excel [19kb] |
| File Listings | All data tables | 2013 | Excel [various] |

Contact

nss.isdCOSTSBOOK@nhs.net

Donna Mikolajczak

Principal Information Analyst

0141 282 2083

donna.mikolajczak@nhs.net

Ahmed Mahmoud

Senior Information Analyst

0131 275 7555

a.mahmoud@nhs.net

Scottish Government – for information on underlying policy and any impact on NHS costs please contact:

Julie McKinney

Head of Internal Financial Performance

0131 244 2371

julie.mckinney@scotland.gsi.gov.uk

Further Information

Further information on costs data for 2013 and earlier years can be found on the [Costs](#) area of the [ISD](#) website.

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Appendix

A1 – Background Information

Costs Book Data Collection System

The Costs Book Data Collection System (CBDCS) is a web-based data collection system issued to NHS Boards to assist them in compiling and submitting the [Scottish Financial Returns](#) (Costs Book dataset) to ISD on an annual basis. A central version of CBDCS is held at ISD which holds data returns from NHS Boards. To support data collection and submission, ISD provides NHS Boards with a comprehensive [Costs Guidance Manual](#). To ensure consistency across all NHS Boards, this manual is updated on a regular basis with input from NHS Boards, the Scottish Government and ISD. In addition, a supplement to the Costing Guidance manual with information specific to the coming year's collection is provided to NHS Board staff.

More information on the Costs Book Data Collection System can be found within the [Summary Guidance](#) document.

Quality Assurance

The CBDCS has built in functionality to support data compilation and data quality assurance. The system is updated regularly to include any changes to data templates (SFRs) and validation rules.

In June 2012 an updated version of the CBDCS was introduced across NHS Scotland. The new CBDCS has a comprehensive on-line validation facility to ensure that data is complete and valid prior to submission to ISD. It also includes a year on year comparability function allowing NHS Boards to quality check their data at the point of input and prior to them submitting the data to ISD.

To further enhance the quality of the data submissions, the ISD Data Management team produce draft data quality reports for each NHS Board to review their information. Further manual quality checks of the data are then carried out by the ISD Data Management team. Any queries or anomalies are raised with the finance staff at the relevant NHS Board (s) either via the new web-based CBDCS, which allows a two way dialogue between ISD and the NHS Board in question, or by telephone or email contact. To ensure data robustness, queries may go back and forth between ISD and an NHS Board until a satisfactory resolution is reached.

Once agreement has been reached, the ISD Costs Book analytical team produce a draft version of the [R100 Executive Summary Report](#) for each individual NHS Board. The R100 Executive Summary Report profiles the main elements of the Costs Book data and is sent to the Director of Finance at each NHS Board for sign off. Once data has been signed off by the Directors of Finance the information is used by the ISD analytical team to produce the annual publication of Scottish Health Service Costs.

Additional information on Data Quality Assurance can be found within the [Summary Guidance](#) document.

Reference Information

The collection of costs data is supported by a number of guidance manuals, reference files and systems logic to ensure consistency and quality of the Costs Book. These include:

[Annual accounts manual](#)

[Costing Guidance manual](#)

[Costs Book Reconciliation to Annual Accounts](#)

[Scottish Financial Returns](#)

Additional costing information and guidance can be found within the [Summary Guidance](#) and Costs Book [Reference](#) section of the ISD website.

A2 – Publication Metadata (including revisions details)

| Metadata Indicator | Description |
|----------------------------------|---|
| Publication title | Scottish Health Service Costs, year ended 31 March 2013 |
| Description | Scottish Health Service Costs (known as the Costs Book) provides a detailed analysis of how board operating costs, reported in board annual accounts, have been spent on patient care within NHS Scotland. |
| Theme | Health and Social Care |
| Topic | Hospitals and Health Care |
| Format | Web pages, Excel and PDF files |
| Data source(s) | <p>Information contained in Costs Book is primarily derived from Scottish Financial Returns (SFRs) which are compiled by Scottish Health Boards, and completed as part of their annual accounts cycle. The Costs Book Data Collection System (CBDCS) is a web-based data collection system issued to NHS Boards to assist them in compiling and submitting the Scottish Financial Returns (Costs Book dataset) to ISD on an annual basis. A central version of CBDCS is held at ISD which holds data returns from NHS Boards. To support data collection and submission, ISD provides NHS Boards with a comprehensive Costs Guidance Manual. To ensure consistency across all NHS Boards, this manual is updated on a regular basis with input from NHS Boards, the Scottish Government and ISD. In addition, a supplement to the Costing Guidance manual with information specific to the coming year's collection is provided to NHS Board staff.</p> <p>The collection of costs data is supported by a number of guidance manuals, reference files and systems logic to ensure consistency and quality of the Costs Book. Additional costing information and guidance can be found within the Summary Guidance document and the Costs Book Reference section of the ISD website.</p> |
| Date that data are acquired | June 2013 |
| Release date | 17 December 2013 |
| Frequency | Annual |
| Timeframe of data and timeliness | April 2012 to March 2013 |
| Continuity of data | On a yearly basis, there can be numerous changes to the |

| | |
|--|--|
| | <p>Costs Book data templates and to the accounting guidance which can influence year-on-year comparisons. While every attempt is made to make comparisons of the data possible, these changes must be considered together with other factors such as organisational change or missing data. See Summary of Changes for important changes about the 2013 data.</p> <p>When making comparisons across Scotland, or interpreting the Costs Book data, it should be noted that individual NHS Boards/hospitals (e.g. Island Boards) can face; low volume of patients, fixed costs, economies of scale and rural settings which can result in substantial fluctuations in unit costs and case figures for some hospitals.</p> <p>To aid user interpretation, footnotes are included at the bottom of tables where possible.</p> <p>More information on Continuity of Data can be found within the Summary Guidance document, Summary of Changes document and Costs Archive webpage.</p> |
| Revisions statement | The 2013 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 18 th November 2015. |
| Revisions relevant to this publication | As stated above. |
| Concepts and definitions | <p>The collection of costs data is supported by a number of guidance manuals and reference files. These include:</p> <p>Annual Accounts manual</p> <p>Costing Guidance manual</p> <p>Costs Book Reconciliation to Annual Accounts</p> <p>Scottish Financial Returns</p> <p>Data included in each report and how the figures are calculated can be found within the Report Logic .</p> <p>Additional costing information and guidance can be found within the Reference and Financial Definitions section of the ISD website.</p> |
| Relevance and key uses of the statistics | Scottish Health Service Costs (known as the Costs Book) is the only source of published costs information for NHSScotland (NHSS). The Costs Book provides a detailed |

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| | <p>analysis of how board operating costs, reported in board annual accounts, have been spent on patient care within NHS Scotland. Scottish Health Service Costs are published by ISD with the support of the Scottish Government Health Department (SGHD) and are also used for comparison across health care providers to ensure efficiency and to benchmark costs. The Costs Book publication ensures that comparative information on health service costs is publicly available. Other uses of the data include supporting NHS Boards, public health researchers and pharmaceutical organisations, in addition to fulfilling Freedom of Information Requests and Parliamentary Questions.</p> |
| Accuracy | <p>The quality of these statistics are considered fit for publication. Robust quality assurance is carried out between ISD and NHS Boards to ensure accuracy and completeness. More information on Data Quality Assurance can be found within the Summary Guidance document.</p> <p>Despite the efforts of the ISD Data Management team, there can be some data quality factors that are out with their control. For example:</p> <ul style="list-style-type: none"> -- Unavailability of some statistics such as theatre hours – in this case, NHS Boards are instructed to use estimates. <p>When making comparisons across Scotland, or interpreting the Costs Book data, it should be noted that individual NHS Boards/hospitals (e.g. Island Boards) can face; low volume of patients, fixed costs, economies of scale and rural settings which can result in substantial fluctuations in unit costs and case figures for some hospitals.</p> <p>To aid user interpretation, any data quality issues or factors are footnoted at the bottom of tables where possible.</p> <p>Information contained in Costs Book is primarily derived from Scottish Financial Returns (SFRs) which are compiled by Scottish Health Boards, and completed as part of their annual accounts cycle. NHS Board annual accounts are audited by an independent body before being agreed by the Scottish Government. While there is no audit of Costs Book, boards are required to show how the quantum of costs included in the Costs Book reconciles to expenditure and income reported in the Statement of Comprehensive Net Expenditure (SOCNE) from the annual accounts. To support this process, the SG are responsible for providing NHS Boards with an Annual Accounts manual. ISD also issue data templates (SFR 29.0) to record this reconciliation. NHS Boards are also provided with</p> |

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| | comprehensive guidance on standard principles and recommended practices to be applied in the production of their cost information. One of the key principles is that the costing process should be transparent with a clear audit trail. |
| Completeness | A complete financial analysis is included for all relevant NHS Boards. |
| Comparability | <p>Hospital bed information, hospital patient activity and staffing information are broadly comparable with other ISD publications. See Costs, Workforce and Hospital Care for more information. There is not a similar publication to the Costs Book for the NHS in other parts of the country. Therefore, these figures may not be comparable with other regions of the UK. For costs information for the NHS in England please see NHS Reference Costs</p> <p>Changes in accounting methodology and other factors mean that some figures for the current year are not comparable to previous years. Please see the relevant Summary of Changes document and the relevant notes pages for further information.</p> <p>To make year on year figures as comparable as possible the costs for years prior to 2013 have been adjusted for inflation (fixed terms costs). This has been done by using HM Treasury's GDP deflator. More information on this can be found by browsing the relevant pages on the Treasury website.</p> <p>For important information about the 2013 data see Summary of Changes. File listings for previous years are also available from the Costs Archive.</p> |
| Accessibility | It is the policy of ISD Scotland to make its web sites and products accessible according to published guidelines . |
| Coherence and clarity | <p>The Costs Book is compiled annually and presents information on the boards that provide hospital and community care directly to patients. For 2013, this reflects health care expenditure within the 14 health board areas and at two special boards, namely the State Hospital and Golden Jubilee National Hospital. In addition to this, information on two other special boards that provide direct patient care - Scottish Ambulance Service and National Services Scotland (including the Scottish Breast Screening Programme) - is shown separately in Special Boards.</p> <p>Statistics are presented within Excel spreadsheets and</p> |

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| | <p>PDF. The following links provide short cuts to the 2013 data files for technical users:</p> <p>files for technical users:</p> <p>Reports - Excel files designed for viewing (note: some files include macros)</p> <p>Downloads - Excel files designed for further data analysis</p> <p>SFRs - Excel files giving access to the source data</p> <p>For important information about the 2013 data see Summary of Changes. File listings for previous years are also available from the Costs Archive.</p> |
| Value type and unit of measurement | Data included in each report and how the figures are calculated can be found within the Report Logic . |
| Disclosure | The ISD protocol on Statistical Disclosure Protocol is followed. |
| Official Statistics designation | National Statistics |
| UK Statistics Authority Assessment | National Statistics |
| Last published | 27 November 2012 |
| Next published | 25 November 2014 |
| Date of first publication | 1960s, but in its current format/content since 2000 |
| Help email | NSS.isdCOSTSBOOK@nhs.net |
| Date form completed | 26 November 2013 |

A3 – Early Access details (including Pre-Release Access)

Pre-Release Access

Under terms of the "Pre-Release Access to Official Statistics (Scotland) Order 2008", ISD are obliged to publish information on those receiving Pre-Release Access ("Pre-Release Access" refers to statistics in their final form prior to publication). The standard maximum Pre-Release Access is five working days. Shown below are details of those receiving standard Pre-Release Access and, separately, those receiving extended Pre-Release Access.

Standard Pre-Release Access:

- Scottish Government Health Department
- NHS Board Chief Executives
- NHS Board Communication leads

Extended Pre-Release Access

Extended Pre-Release Access of 8 working days is given to a small number of named individuals in the Scottish Government Health Department (Analytical Services Division). This Pre-Release Access is for the sole purpose of enabling that department to gain an understanding of the statistics prior to briefing others in Scottish Government (during the period of standard Pre-Release Access).

- Scottish Government Health Department (Analytical Services Division)
- Internal Financial Performance Dept, Health Finance Directorate, Scottish Government

Early Access for Management Information

These statistics will also have been made available to those who needed access to 'management information', ie as part of the delivery of health and care:

Early Access for Quality Assurance

These statistics will also have been made available to those who needed access to help quality assure the publication:

- NHS Board Finance Departments

- Internal Financial Performance Dept, Health Finance Directorate, Scottish Government

A4 – ISD and Official Statistics

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 and others, responsive to the needs of NHSScotland as the delivery of health and social care evolves.

Purpose: To deliver effective national and specialist intelligence services to improve the health and wellbeing of people in Scotland.

Mission: Better Information, Better Decisions, Better Health

Vision: To be a valued partner in improving health and wellbeing in Scotland by providing a world class intelligence service.

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.

ISD's statistical publications are currently classified as one of the following:

- National Statistics (ie assessed by the UK Statistics Authority as complying with the Code of Practice)
- National Statistics (ie legacy, still to be assessed by the UK Statistics Authority)
- Official Statistics (ie still to be assessed by the UK Statistics Authority)
- other (not Official Statistics)

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](#).

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics. Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods, and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.