

[REDACTED]
[REDACTED]
Date 9 October 2026
Your Ref FOI-2026-3508
Our Ref FOI-2026-3508

Enquiries to [REDACTED]
Email psd.foi@nhs.scot

Dear [REDACTED]

Freedom of Information Reference FOI-2026-3508

I refer to your Freedom of Information (Scotland) Act 2002 (FOISA) request that we received on 27 September 2026 requesting the following information:

I am preparing "Scotland - the facts", a neutral, source-based review of Scotland's public finances. Please help reconcile the following published 2024/25 figures. The NSS information team is included as a routing contact; please pass the relevant questions to financial accounts colleagues.

I recognise that costing returns and annual accounts can differ in scope, timing and accounting treatment. These comparisons are questions about reconciliation, not allegations of missing funds. All amounts below are pounds sterling, unless stated otherwise.

1. R920 source version and reconciliation

PHS R920 cells F20/G20 give gross expenditure of 1,219,756,714.05 and net expenditure of 792,642,584.98. Their difference implies income of 427,114,129.07. NSS annual accounts p88 instead give gross expenditure of 1,217,915,000, income of 427,114,000 and net expenditure of 790,801,000, published in thousands. R086 row 26 agrees with the account net amount. The nominal net difference is 1,841,584.98; its penny precision should not be taken as the precision of the rounded accounts. [1-3]

Please provide the extraction date/version and accounting cut-off used for R920, together with any existing reconciliation to the final accounts, identifying adjustments, reporting boundaries and subsequent revisions.

The March management report presented to the NSS Board on 27 June 2025 records FY revenue costs of 1,219,757 thousand, subject to external audit review. R920 gross expenditure rounds to that amount. This suggests a possible earlier reporting position, but does not establish source lineage. Please confirm whether these figures share an underlying extract. [4, PDF pp58/63]

Chair Mr Keith Redpath
Chief Executive Professor Karen Reid

2. Digital costs and VAT adjustment

R920 D17 shows IT gross supplies of 156,314,603.98; account Note 3b p121 shows Digital and Security non-pay costs of 154,473,000. The nominal difference is 1,841,603.98. Please confirm the category mapping and provide the relevant adjustments. [1-2]

Account Note 14 pp139-140 and the external audit narrative p12 describe a 1.8 million net credit following the 28 May HMRC VAT assessment. Audit Appendix 2 p38 gives 1.738 million, which would ordinarily round to 1.7 million. Please explain the two descriptions and provide the final adjustment amount, its scope and any existing journal or reconciliation showing how it is reflected in the accounts and R920. Please identify any corrected publication. I have not assumed that this VAT adjustment explains the R920 difference. [2,5]

3. Publication status

The PHS release describes the statistics as "Official statistics in development", while R920 retains an "Accredited" header. Please confirm the status applicable to that table. [1,6]

Existing aggregate records, links and explanatory notes are sufficient; no patient or staff information is requested. Please distinguish confirmed explanations from possible ones and identify any part requiring another team's response. If a full reconciliation is unavailable, a partial response would still be useful.

It is important to note that from 1 April 2026, NHS National Services Scotland (NSS) and NHS Education for Scotland (NES) joined to form Public Services Delivery Scotland (PSD Scotland), enabling transformation in health, social care, and the wider public sector. More information regarding PSD Scotland can be found at the following URL:

[Public Services Delivery Scotland \(PSD Scotland\)](#)

After a search of our electronic and paper records I can confirm that PSD Scotland holds information in relation to questions 1 & 2. This information is attached as the spreadsheet entitled "2026-3508 Response Q1 and Q2".

In relation to question 3, PSD Scotland provides the data used in the R920 table, Public Health Scotland (PHS) are responsible for producing the [Scottish Health Service Costs](#) (Cost Book) publication in which it is released, including the statistical labels used.

PHS have advised that a single label must be applied to the entire publication and that it therefore needs to be designated "Official Statistics in Development" to reflect the impact on data quality arising from the implementation of PLICS in territorial boards. However, the R920 table is unaffected by the PLICS implementation and PSD Scotland are satisfied that the underlying data remains accurate.

PHS have advised that they will remove the "Accredited Official Statistics" label from the R920 table and instead make clear that the data in the table is unaffected by the PLICS implementation.

For more information we suggest that you contact PHS directly using the email address phs.foi@phs.scot, as under the terms of FOISA we are unable to transfer this request on your behalf.

If you require any further information, please do not hesitate to contact me using the email address psd.foi@nhs.scot

If you are unhappy with any aspect of how we have dealt with your request, you can make representations to us asking us to review the handling of your request. Please write to the Associate Director Corporate Governance using the email address psd.foi@nhs.scot within 40 working days of the date of this correspondence.

If after a review you are still unhappy, you also have the right to apply to the Scottish Information Commissioner, who can be contacted at Kinburn Castle, St Andrews, Fife, KY16 9DS, or via their [online Appeal form](#).

Yours sincerely,

