



NHS NATIONAL SERVICES SCOTLAND				2024/25		
Division	Average Full-time Equivalent Staff	Pay £000	Supplies (Gross) £000	Supplies (Net) £000	Total (Gross) £000	Total (Net) £000
REVENUE EXPENDITURE						
Corporate Services	365	24,341	136,905	128,688	161,246	153,023
Scottish National Blood Transfusion Service	832	52,818	18,040	6,076	70,857	58,894
Procurement, Commissioning and Facilities	821	52,823	675,394	382,536	728,218	435,419
Central Legal Office	119	10,107	10,126	-9,310	20,233	797
Strategy, Performance and Service Transformation ¹	204	14,222	-2,544	-5,414	11,678	8,808
Information Technology	449	35,387	156,315	64,666	192,302	100,653
Practitioner and Counter Fraud Services	382	19,402	15,821	15,641	35,224	35,043
Total Revenue Expenditure	3,171	209,700	1,010,056	582,942	1,219,757	792,643
CAPITAL EXPENDITURE						
Blood Transfusion Service	-	-	1,482	1,482	1,482	1,482
Other Strategic Business Units	-	-	7,566	7,566	7,566	7,566
Total Capital Expenditure	-	-	9,048	9,048	9,048	9,048
TOTAL EXPENDITURE	3,171	209,700	1,019,104	591,990	1,228,805	801,690

1. Include Text and Protect and Vaccinations

Comments:

The FOI request highlighted difference between the PHS R920 report and the final Published annual statements. The differences are tabulated above and arose from a year-end adjusting post balance sheet event the details of which are disclosed in note 14 as follows:

"On 28 May 2025, HMRC communicated an assessment of vat and associated interest covering VAT periods May 2021 to June 2024, regarding VAT recovered on certain information technology expenditure. An estimate of the VAT and associated interest had Page 140 of 154 previously been provided for as a liability. The estimate was revised following receipt of the assessment resulting in a net credit of £1.8 million being recognised in the SOCNE."

The FOI request seeks clarification as to why Audit Scotland's auditors report refers to a net adjustment of (£1,738k) at Appendix 2. This is not NSS / PSD Scotland's document and so we cannot comment on the detail, however we would highlight that the body of the report refers to an overall adjustment of £1.8m at page 12.