



General Register Office for Scotland
information about Scotland's people

Paper NHSCR GB 7/08

NHSCR Memorandum Trading Account

November 2008

The NHSCR is self-financing, with income from users (principally the NHS and local authorities) defraying all costs. This is supported by a Memorandum Trading Account, which extracts from GROS's audited accounts the component which is attributable to the NHSCR. A copy of the latest Memorandum Trading Account is attached, and a commentary will be given at the meeting.

General Register Office for Scotland

NHSCR Branch

Memorandum Trading Accounts
(Effective from 2008-09)

Revised Methodology of Costing Overheads -
Applying Direct Costs Where Appropriate

<u>National Health Service Central Register</u>	2007-08	2008-09	2009-10	2010-11
	Budget	(inc Contingencies) Budget	(inc Contingencies) Budget	(inc Contingencies) Budget
1 Monthly pay including ERNIC/ASLC	£419,403	£542,562	£582,818	£594,475
2 Casual staff	£0	£0	£0	£0
3 Overtime	£12,000	£20,000	£20,000	£20,000
4 Total	£431,403	£562,562	£602,818	£614,475
5 Consultancy	£9,000	£10,000	£10,000	£10,000
6 Travel & subsistence	£7,000	£10,000	£10,000	£10,000
7 Subscriptions	£150	£200	£200	£200
8 Stationery - NHSCR	£0	£0	£0	£0
9 Bureau services	£0	£0	£0	£0
10 Research	£2,000	£8,000	£8,000	£8,000
11 Hire of Accommodation	£0	£0	£0	£0
12 Losses	£0	£0	£0	£0
13 Postage	£1,300	£1,400	£1,500	£1,600
14 Hospitality	£500	£800	£500	£500
15 Non-pay running costs for relevant cost centres within GRO(S) Vote	£19,950	£30,400	£30,200	£30,300
16 Direct Costs Borne to Centrally Managed Budgets	£336,843	£379,742	£388,195	£390,536
Total	£788,196	£972,704	£1,021,213	£1,035,311
<i>less net exp're on production NOT directly relevant to NHSIS (marriages, divorces, adoptions etc.)</i>				
17 Total Expenditure on GROS Vote for NHSIS	788,196	972,704	1,021,213	1,035,311
18 Sales income from medical researchers etc.	(£20,000)	(£40,000)	(£40,000)	(£40,000)
19 Income from NHS contract with Scottish Government	(£850,000)	(£800,000)	(£800,000)	(£800,000)
19 Income from contract with Citizen's Account	(£100,000)	(£200,000)	(£200,000)	(£200,000)
20 Total Income on GROS Vote	(£970,000)	(£1,040,000)	(£1,040,000)	(£1,040,000)
21 Net Operating Cost (Surplus)	(£181,804)	(£67,296)	(£18,787)	(£4,689)
As full cost is recovered from NHSIS add back in capital x 70%				
22 Net Operating Cost Deficit (Surplus)	(£181,804)	(£67,296)	(£18,787)	(£4,689)

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	2007-08 Budget	2008-09 (inc Contingencies) Budget	2009-10 (inc Contingencies) Budget	2010-11 (inc Contingencies) Budget
<u>National Health Service Central Register</u>				
<u>National Health Service</u>				
80%	2007-08 Budget	2008-09 (inc Contingencies) Budget	2009-10 (inc Contingencies) Budget	2010-11 (inc Contingencies) Budget
1 Monthly pay including ERNIC/ASLC	£335,522	£434,050	£466,254	£475,580
2 Casual staff	£0	£0	£0	£0
3 Overtime	£9,600	£16,000	£16,000	£16,000
4 Total	£345,122	£450,050	£482,254	£491,580
5 Consultancy	£7,200	£8,000	£8,000	£8,000
6 Travel & subsistence	£5,600	£8,000	£8,000	£8,000
7 Subscriptions	£120	£160	£160	£160
8 Stationery - NHSCR	£0	£0	£0	£0
9 Bureau services	£0	£0	£0	£0
10 Research	£1,600	£6,400	£6,400	£6,400
11 Hire of Accommodation	£0	£0	£0	£0
12 Losses	£0	£0	£0	£0
13 Postage	£1,040	£1,120	£1,200	£1,280
14 Hospitality	£400	£640	£400	£400
15 Non-pay running costs for relevant cost centres within GRO(S) Vote	£15,960	£24,320	£24,160	£24,240
16 Direct Costs Borne to Centrally Managed Budgets	£269,474	£303,794	£310,556	£312,429
Total	£630,557	£778,163	£816,971	£828,249
<i>less net exp're on production NOT directly relevant to NHSIS (marriages, divorces, adoptions etc.)</i>				
17 Total Expenditure on GROS Vote for NHSIS	630,557	778,163	816,971	828,249
18 Sales income from medical researchers etc.	(£16,000)	(£32,000)	(£32,000)	(£32,000)
19 Income from NHS contract with Scottish Government	(£850,000)	(£800,000)	(£800,000)	(£800,000)
20 Total Income on GROS Vote	(£866,000)	(£832,000)	(£832,000)	(£832,000)
21 Net Operating Cost (Surplus)	(£235,443)	(£53,837)	(£15,029)	(£3,751)
As full cost is recovered from NHSIS add back in capital x 70%				
22 Net Operating Cost Deficit (Surplus)	(£235,443)	(£53,837)	(£15,029)	(£3,751)

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Revised Methodology of Costing Overheads -
Applying Direct Costs Where Appropriate

	2007-08 Budget	2008-09 (inc Contingencies) Budget	2009-10 (inc Contingencies) Budget	2010-11 (inc Contingencies) Budget
<u>National Health Service Central Register</u>				
<u>Citizen's Account</u>				
20%	2007-08 Budget	2008-09 (inc Contingencies) Budget	2009-10 (inc Contingencies) Budget	2010-11 (inc Contingencies) Budget
1 Monthly pay including ERNIC/ASLC	£83,881	£108,512	£116,564	£118,895
2 Casual staff	£0	£0	£0	£0
3 Overtime	£2,400	£4,000	£4,000	£4,000
4 Total	£86,281	£112,512	£120,564	£122,895
5 Consultancy	£1,800	£2,000	£2,000	£2,000
6 Travel & subsistence	£1,400	£2,000	£2,000	£2,000
7 Subscriptions	£30	£40	£40	£40
8 Stationery - NHSCR	£0	£0	£0	£0
9 Bureau services	£0	£0	£0	£0
10 Research	£400	£1,600	£1,600	£1,600
11 Hire of Accommodation	£0	£0	£0	£0
12 Losses	£0	£0	£0	£0
13 Postage	£260	£280	£300	£320
14 Hospitality	£100	£160	£100	£100
15 Non-pay running costs for relevant cost centres within GRO(S) Vote	£3,990	£6,080	£6,040	£6,060
16 Direct Costs Borne to Centrally Managed Budgets	£67,369	£75,948	£77,639	£78,107
Total	£157,639	£194,541	£204,243	£207,062
<i>less net exp're on production NOT directly relevant to NHSIS (marriages, divorces, adoptions etc.)</i>				
17 Total Expenditure on GROS Vote for NHSIS	157,639	194,541	204,243	207,062
18 Sales income from medical researchers etc.	(£4,000)	(£8,000)	(£8,000)	(£8,000)
19 Income from contract with Citizen's Account	(£100,000)	(£200,000)	(£200,000)	(£200,000)
20 Total Income on GROS Vote	(£104,000)	(£208,000)	(£208,000)	(£208,000)
21 Net Operating Cost (Surplus)	£53,639	(£13,459)	(£3,757)	(£938)
As full cost is recovered from NHSIS add back in capital x 70%				
22 Net Operating Cost Deficit (Surplus)	£53,639	(£13,459)	(£3,757)	(£938)