



PART 3 OF PUBLIC SERVICES REFORM (SCOTLAND) 2010 ACT GUIDANCE

December 2025

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1. Introduction

Part 3 of the Public Services Reform (Scotland) Act 2010 (“the 2010 Act”) requires listed public bodies to provide statements on certain expenditure and other prescribed information. This guidance is for health bodies subject to that Act, namely health boards, special health boards, the Common Services Agency and Healthcare Improvement Scotland.

This guidance aims to:

- Support each health body discharge its responsibilities under the 2010 Act;
- Support the Director-General/ Chief Executive of the NHS in Scotland and Board Chief Executives to discharge their responsibilities as accountable officers, which includes the Duty of Best Value in Public Services;
- Improve public accountability through supporting the implementation of law, and promoting transparency of public expenditure; and
- Reduce waste, through improving quality of financial reporting, and improving efficiency by stopping activity that doesn’t add value.

This guidance is in addition to the statutory guidance of 6 April 2011 (Duties on Public Bodies to Provide Information), and is informed by later publications and analysis of the statements that public bodies have published since the 2010 Act came into force. It aims to provide support and clarify what the requirements are. **Appendix 1** includes the source material and definitions of terms used throughout this guidance.

The reporting requirements of Part 3 of the 2010 Act, which are for all listed public bodies, are separate from health bodies’ responsibilities to produce annual accounts. While the annual accounts may include similar information, the reporting requirements are not identical. Public bodies are required to produce discrete statements to meet the requirements of the 2010 Act.

The 2011 statutory guidance includes the following:

“This guidance should be read in conjunction with the relevant provisions of the Act. It remains the responsibility of each listed public body to satisfy itself that it has complied in full with the statutory reporting duties

imposed on it by sections 31 and 32; and to put in place and maintain the necessary reporting systems to enable it to do so.”

“The statements and information which public bodies are required to provide by virtue of sections 31 and 32 must in all cases be published as soon as is reasonably practicable after the end of the financial year, meaning the year ending 31 March (unless Scottish Ministers specify another date by order). In most cases this duty may most easily be discharged by publishing the required statements and information prominently on websites. It is not necessary for any of the information to be included in annual report and accounts, although it may be convenient to publish the statements and information required under the Act at the same time (provided this does not involve any unnecessary delay).”

It is for each health body to determine how it satisfies the reporting requirements.

2. Recommended Approach to Producing Statements for Part 3 of the Public Services Reform (Scotland) Act 2010

Part 3 requires each listed public body to produce statements, relating to the previous financial year on:

- Expenditure incurred during the financial year on public relations, overseas travel, hospitality and entertainment, and external consultancy;
- Any payments made which are in excess of £25,000;
- The number of individuals (if any) who have received remuneration in excess of £150,000;
- Steps taken to promote and increase sustainable growth through the exercise of its functions; and,
- Steps taken to improve efficiency, effectiveness, and economy through the exercise of its functions.

2.1 Focus on the quality of statements, not the quantity.

Statements should be informative and meaningful. The duties to publish information are intended to promote greater openness and transparency. The guiding principle should be to publish as much information as possible and to interpret the duties imposed by Parliament widely rather than narrowly. If in doubt about the precise scope of any of the duties, the presumption should be to publish information rather than not to do so.

However, publishing a high volume of files and data does not help openness and transparency. Similarly publishing a statement in the form of a long unstructured list of all transactions doesn't offer users meaningful information. So, for all statements, ensure that they meet the requirements of the Act, and that the final product is concise, clear and helpful to readers.

You may consider adding further commentary if you consider it will be useful to readers, e.g. links to existing plans.

It is also important to consider how statements are published on websites, so that they are easy for users to find.

NHS Education in Scotland has published learning materials to support the Active Governance Programme. This includes techniques on the presentation and use of information, which can be applied to the production of Part 3 statements. You can find this on TURAS Learn here: [Essential Learning for Board Members | Turas | Learn](#)

2.2 Make it easy for the public to find all statements required in Part 3

When presenting statements on websites, it would be helpful if all Part 3 statements were clearly labelled and presented in the same location on the website. All statements can be presented directly on the website or as stand-alone publications.

The 2010 Act requires all annual statements to cover the whole of the financial year. The [2011 guidance](#) includes:

“25. It is open to public bodies to publish statements of expenditure on a monthly or quarterly basis if they so wish, and to publish links to these statements as the basis of the annual statement which is published after the end of the financial year.”

Section 31 (3) requires a statement of **payments** made during the financial year which are in excess of £25,000. “Payment” means a cash payment rather than expenditure.

For most health bodies, the Section 31 (3) statement will be an extensive list of payments, and for this reason, health bodies may consider it pragmatic to produce interim statements throughout the financial year for Section 31(3). For example, a statement could be produced for April and May, and then subsequently enhanced with the payments from later months. Section 2 of this guidance includes more detail on Section 31(3) statements.

It is recommended at 3.1 of this guidance that bodies do not deploy resources to produce interim statements for the other Section 31 statements, however health bodies may determine this themselves.

Key points:

- There is no requirement to produce interim statements.

- The 2010 Act requires statements to be produced for the full financial year. If a body has published a collection of interim statements on its website, it should also produce a consolidated statement which presents the information for the whole financial year.

Health bodies may wish to consider producing a consolidated report of all Part 3 statements, apart from the Section 31(3) statement of payments over £25,000. A consolidated report offers several benefits:

- It is easier for users to find all the statements.
- It provides evidence that all required statements have been produced.
- The authors can make linkages between the content across all the statements, when appropriate.
- If the report is a document, it can be easily downloaded and shared, unlike information that is published directly on web pages. The report can also be easily archived to provide a historical record.

3. Key Points for all Statements of Expenditure

The statements required under sections 31(1) and (2) of the 2010 Act relate to expenditure on Public Relations, Overseas Travel, Hospitality and Entertainment, and External Consultancy. For each statement:

3.1 Determine the “expenditure” for the financial year using accrual accounting

The statements are concerned with when the expenditure was incurred, not payments made. It is recommended for efficiency and simplicity that bodies simply produce one annual statement of expenditure.

Use the information provided later in this guidance which explains what each category of expenditure should cover.

3.2 Provide a concise description of the purpose of the expenditure

Statements should make it easy for users to understand what the purpose of the expenditure was. It may be helpful to accompany the total expenditure with sub-totals of expenditure incurred within the year. For example those sub-totals could show the purpose of the expenditure (e.g. specific projects), or categories of expenditure. If your statement does provide sub-totals, it is recommended that any headings are informative, for example, generic titles such as “Capital Expenditure” may be too high-level.

3.3 Personal data

Health bodies need to comply with the UK General Data Protection Regulation (“GDPR”). In most cases it shouldn’t be necessary to include personal data within the statements. Where health bodies conclude that it is necessary to do so for any statement, they must assure themselves that they do so in line with GDPR.

3.4 Expenditure which falls into more than one of the statements identified in Section 31(2)

Some expenditure may fall into more than one statement. For example, expenditure on public relations external consultants, is “Public Relations” and “External Consultancy”. In these circumstances report all the expenditure in all the relevant statements but indicate within each

statement when expenditure appears in another statement. Preparing one report ^{2.2} should make this step easier.

3.5 Optional additional data

The 2010 Act requires public bodies to produce statements for each financial year, and doesn't require those statements to include any prior year information. Some public bodies have included prior year information within their statements, and health bodies may do so if they consider that this will provide helpful context. Another option may be to include links to where previous year's statements are published.

Generally, it may be helpful for users to see further analysis and commentary within statements, to help them understand the content. However this is at the discretion of each body.

4. Specific Guidance on the required statements

4.1 Section 31(1)

As soon as is reasonably practicable after the end of each financial year, publish a statement of expenditure that the public body has incurred during that financial year or in connection with the matters described in Section 31(2).

4.2 Section 31(2)(a) – public relations

Expenditure on 'public relations' includes (for example) marketing, PR campaigns, media relations, marketing research and evaluation, branding and design, promotional events, external events, conferences and exhibitions, external communications, sponsorship, publications and printing, digital communications, advertising and media planning.

Expenditure on external communications includes that incurred by the health body when providing its services to the public, such as conveying public health messages, promoting awareness of vaccination services or any changes to service delivery, and involving and engaging service-users in the planning of services. External communications will also include matters that are not related to the delivery of services, and communications by the corporate body to the public, such as communication costs associated with public board meetings or annual public reviews, or news releases.

The statement on public relations **does not need to** include communications expenditure which relates just to the running of the health body. This can include staff newsletters, or advertising / website expenditure for staff recruitment. A health body may not be able to completely segregate this expenditure from “public relations”, because the same staff carry out both elements. If that is the case, then the statement should include an explanatory note.

4.3 Section 31(2)(b) – overseas travel

“Overseas travel” means any travel to or from the United Kingdom of Great Britain and Northern Ireland, from or to any other location (including the Republic of Ireland).

The statement should include full costs incurred in connection with “overseas travel” from departure to return. This will include the costs of any:

- Hotels;
- Conference fees;
- Travel and subsistence during the visit; and,
- Any other expenditure related to the overseas travel.

4.4 Section 31(2)(c) – hospitality and entertainment

The statement is concerned with any expenditure that the health body incurred on or in connection with hospitality and entertainment.

“Hospitality and entertainment” should be interpreted widely, and can include items such as:

- Gifts
- An offer of food or drink.
- An offer that enables or supports an individual to attend an event.*

* Examples of events can be meetings, a conference, a dinner, away-days, concerts, sports events, and other cultural/ social activities. The statement should include any travel and accommodation expenditure associated with the individual attending the event.

Health bodies are more likely to provide hospitality rather than entertainment, and examples include:

- Providing refreshments to service-users who have been waiting an unexpectedly long time within a facility for their appointment.
- Catering at public Board meetings and away days, staff training & development events.

The statement should not include the payment of reasonable travel and expenses to staff or Board members, which are necessarily incurred in relation to their service and duties.

4.5 Section 31(2)(d) – external consultancy

The statement is concerned with any expenditure that the health body incurs on “external consultancy”. Appendix 1 to this guidance defines external consultancy.

Given the advisory nature of consultancy, in the interests of delivering Best Value, when procuring external consultancy, health bodies should be satisfied that ⁹:

- The work cannot be carried out by the health body itself, or through support and collaboration with other health bodies and the Scottish Government.
- The Board and its management team are determined to bring about change, and act upon the advice.
- The provider of the consultancy can bring relevant knowledge and proven experience which will add value to the health body.
- The health body has the capacity and capability to effectively manage the engagement with consultants.

It is recommended that within the statement, health bodies:

- Clearly explain what services were provided and provide enough information for readers to understand why they were bought.
- If a project required the engagement of several consultants, present the information in a way that makes it easier for the reader to understand how this has collectively contributed to the project.

4.6 Section 31(3) – Payments over £25,000

As soon as reasonably practicable after the end of each financial year, publish a statement specifying the amount, date, payee, and subject matter of any payment made during that financial year which has a value in excess of £25,000.

“Payment” means a cash payment. The other statements relate to expenditure for the financial year, which will factor in accounting adjustments to arrive at the annual expenditure.

The statement **must not include** payments and any information relating to the **remuneration** of individuals arising from them being a Board member or a member of staff of the health body.

Remuneration includes any payment arising from an individual’s office or employment, such as salaries & wages, expenses and allowances, fees, pensions, voluntary severance, compromise agreements, and redundancy payments.

This statement should include every individual payment in the financial year (apart from the above exception) which is at least £25,000.01 (inclusive of VAT), regardless of why the payment was made.

The Act only requires one statement of all payments for the financial year to be produced. If the health body has produced interim statements, a discrete statement for the whole financial year is still required.

Section 31(3) of the 2010 Act creates a legal obligation on listed public bodies to publish a statement which includes set criteria when specifying payments. Those criteria include, amongst other requirements, an obligation to provide a note of the payee. A payee might be identified in various ways. However, they should largely be named or identified in some other way with reasonable certainty. Depending on the circumstances, the requirement to comply with each criterion may be considered a legal basis for sharing information under data protection law.

It is a matter for each listed public body to determine how to meet the requirements of Section 31(3) of the 2010 Act in line with other existing requirements.

The 2011 statutory guidance notes that: “*The duties to publish information are intended to promote greater openness and transparency.*” Taken together with the above legal obligation, it would not be appropriate to state, for example, that the payee is “anonymous” or “undisclosed”.

It is recommended that health bodies:

- Publish the Section 31(3) statement as a searchable file.
- Identify every discrete payment over £25,000 rather than simply presenting a total value of all such payments to the same payee, even if they are for the same purpose.
- For each payment, set out the payee, the subject matter, the date of the payment, and the amount (including VAT).
- Ensure that the statement is appropriately formatted, so that the details for each payment are presented together on the same page.
- Organise the content so that payments are presented by payee, and the payments to each payee in date order. Present payees in alphabetical order, and provide a sub-total for each payee.

- The description of the subject matter should be concise and present the reader with enough information to understand what the payment is for. Use of vague terms such as “Service Provision”, “Sundry Goods”, “Other”, or abbreviated terms that readers won’t understand are not recommended.*
- Keep the statement simple by excluding data that is not required. For example, the statement does not require a grand total of the value of all payments, or the details of the ledger codes used.
- Follow the above approach for any interim statements as well as the statement for the whole financial year.

*A helpful approach used by one public body was to provide definitions of some terms used in the listing of payments at the start of the statement. This provided users with a comprehensive and clear explanation of a term, and the body used that term throughout the statement when it was appropriate.

4.7 Section 31(4) – Payments over £150,000

As soon as reasonably practicable after the end of each financial year, publish a statement specifying the number of individuals (if any) who, during that financial year, received remuneration in excess of £150,000 in relation to service as a member of the public body or a member of its staff

Remuneration includes salary, bonus or other discretionary performance payments, allowances, fees, royalties and bonus or other payments in respect of performance in a previous financial year. This **does not include** receipt of pension, voluntary severance, compromise agreements or redundancy payments.

The information within the Remuneration and Staffing Report in health bodies’ annual accounts is not prepared on the same basis as the Section 31(4) statement. So, health bodies cannot simply draw the information from the annual accounts or refer to them.

It is recommended that health bodies:

- Use the definition of staff within Appendix 1.
- Within the statement, present the total number of individuals who received remuneration (as defined above) which is at least

£150,000.01. It is not necessary to present the remuneration of each individual, or a total value of the remuneration expenditure for all covered by the statement.

- Do not identify any of the individuals who receive the remuneration, as it is not required for this statement.

5. Section 32 – Duty to Provide Information on the Exercise of Functions

Section 32 of the 2010 Act requires two discrete statements to be produced on sustainable growth, and efficiency, effectiveness and economy in relation to the exercise of the health body's functions. It is not sufficient to simply refer to other publications by the health body. The statements can however draw from and cross-refer to other publications, so they don't need to be lengthy or go into great detail.

For both section 32 statements, they are an opportunity to communicate to the public the positive actions that the health body is taking, share good practice, and potentially highlighting what has worked well. This supports whole system learning, and possibly opportunities for collaboration. As part of their normal business, health bodies will be proactively planning and delivering actions to progress these matters. So ideally, the content of these statements should flow from the results of this work, rather than the statements being approached simply as a discrete year-end reporting requirement.

To help with these aims, where possible, it is recommended that the statements include information on the impact of any steps taken in the current and previous years.

5.1 Section 32(1)(a)

As soon as reasonably practicable after the end of each financial year, each listed public body must publish a statement of the steps taken during the financial year to promote and increase sustainable growth through the exercise of its functions

The 2010 Act does not define what is meant by “sustainable growth”.

Below are some examples of topics which public bodies have included in statements on sustainable growth since the 2010 Act came into force:

- Steps taken as a major employer, such as implementing employability programmes, create employment opportunities, develop knowledge and skills, treat its staff fairly, and improve staff wellbeing.
- Steps taken as a major procuring organisation which have benefitted the economy, such as the use of local small & medium-sized enterprises.

- A summary of any capital investments made, and actions taken towards the sustainable management and use of the estate.
- Health boards working as an “Anchor organisation”, which has a positive economic and social impact on the population.
- Steps taken in environmental sustainability.
- Improving access to, and uptake of public services.

5.2 Section 32(1)(b)

As soon as reasonably practicable after the end of each financial year, each listed public body must publish a statement of the steps taken during the financial year to improve efficiency, effectiveness, and economy in the exercise of its functions

Health bodies, through the normal course of business, will exercise financial control, develop and implement financial plans, and routinely monitor the results from this, including the delivery of efficiencies. Health bodies also have systems of performance management, and publish a suite of reports, which can also inform this statement in relation to effectiveness.

Health bodies can draw from the above information to prepare this statement, but do not need to repeat it all. Importantly, this statement should set out the “steps taken” to **improve** efficiency, effectiveness, and economy, rather than summarise the results of financial and non-financial performance (such as total value of savings).

To protect the sustainability and effectiveness of public services, Scottish Government portfolios and public bodies have been asked to follow a “cascade approach” to savings, which Cabinet agreed in late 2023. This involves following a cascade of options in delivering savings:

- Taking all opportunities to increase the efficiency with which they deliver their functions.
- Taking all opportunities to offer services in different ways.
- Considering reclassification/alignment/merger of bodies or function.
- Reducing service only where these options are exhausted.

In the face of a constrained financial outlook, it is incumbent on all public services - including public bodies and Scottish Government – to pursue

all reasonable opportunities to secure savings, helping to ensure the services they provide and oversee remain sustainable and meet people's needs well in future. The "cascade approach" to delivering savings provides a clear roadmap for how they do this: it places emphasis on releasing resource through efficiencies, service redesign and how functions are organised, before consideration is given to savings that have a bearing on service delivery.

Below are some examples of topics which public bodies have included in statements on efficiency, effectiveness and economy since the 2010 Act came into force:

- Reviewing the business model of the organisation.
- Where permitted, working with other public bodies to carry out their functions more efficiently, such as sharing contracts for the supply of goods and services, corporate services, and premises.
- Using the Public Contracts Scotland procurement portal, and shared procurement services.
- Strategic workforce planning.
- Adopting flexible approaches to recruitment and staffing, e.g. phasing the timing of recruitment exercises, sharing posts with other organisations, secondments, fixed-term appointments for short-term projects, minimising agency use, etc.
- Review and re-design of working practices and services to improve efficiency. Developing hybrid working models to reduce the need for staff to travel, and the demand on office accommodation.
- Steps taken to rationalise the size of the estate, e.g. review of leases.
- Digital transformation and making the most effective use of available IT.
- Looking for opportunities to increase commercial income.
- Steps taken to learn from other organisations.

6. Appendix 1: Definition of Terms

It is important to recognise that if a definition is not set out in legislation, then they usually take a generally understood meaning. This appendix has been prepared as an aid for users to consider when preparing their statements, and draws from several extant publications, which are listed at the end of the appendix.

TERM	DEFINITION
Best Value ²	<p>The Duty of Best Value is as follows:</p> <ul style="list-style-type: none"> • To make arrangements to secure continuous improvement in performance whilst maintaining an appropriate balance between quality and cost; and in making those arrangements and securing that balance, • To have regard to economy, efficiency, effectiveness, the equal opportunities requirements, and to contribute to the achievement of sustainable development. <p>The Scottish Government published <u>Best Value: Guidance for Accountable Officers in March 2011</u>.</p>
Consultancy <small>6 7 8</small> External Consultancy	<p>Consultancy seeks to fill a knowledge gap, through providing management with objective advice relating to strategy, structure, management or operations of an organisation, in pursuit of its purposes and objectives.</p> <p>Such advice will be provided outside the ‘business-as-usual’ environment when in-house knowledge and experience are not available, usually related to business change or transformation, and will be time-limited. It may include the identification of options with recommendations, or assistance with (but not the delivery of) the implementation of solutions i.e. consultants may be used to fill gaps in knowledge and experience within an organisation, but not to replace roles that would normally be undertaken by staff.</p> <p>For these reasons, consultancy excludes:</p>

TERM	DEFINITION
	<ul style="list-style-type: none"> • “Outsourcing” • The activities of “payroll employees” • The activities of “specialist contractors” • External audit <p>The 2010 Act asks for a statement on “external consultancy”. For this purpose “external consultancy” means for health bodies, consultancy that is provided by anyone other than a health body identified in the <u>Scottish Government National Public Bodies: Directory</u>.</p>
Economy ¹	Minimising the cost of resources used or required (inputs) – spending less.
Effectiveness ¹	The relationship between the intended and actual results from public spending (outcomes) – spending wisely.
Efficiency ⁴	In simple terms, efficiency means being able to spend less to achieve the same or greater outputs, or to achieve higher outputs, while spending the same amount. Efficiency does not include decisions to reduce costs with the intention to achieve less.
Efficient Government ³	<p>The Scottish Government is dedicated to ensuring that all public services work with maximum efficiency to deliver maximum benefit to the people of Scotland. Efficient Government supports sustainable economic growth and improved quality of life by delivering improved public services.</p> <p>Public Bodies should identify opportunities for efficiency improvements as part of their annual corporate and business planning processes and include these in an efficiency plan along with the arrangements for measuring, monitoring and reporting efficiency savings. They should also have efficiency performance indicators such as the cost per unit/service which allows them to continually monitor the efficiency of their operations and quality indicators that can be used to</p>

TERM	DEFINITION
	demonstrate that claimed efficiencies have not impacted adversely on services.
Financial Year	The period from 1 April to 31 March, both dates included.
Outsourcing ^{5 6}	<p>When a health body pays a provider to carry out a function or service, which the health body could have carried out itself, but decided not to. The provider can be any type of organisation (including another health body), or an individual.</p> <p>Examples of outsourcing include providers:</p> <ul style="list-style-type: none"> • carrying out the internal audit function for a health body. • carrying out the payroll function for a health body. • providing a clinical service to the residents of a health board. <p>The reasons that an organisation may elect to use outsourcing can for example include:</p> <ul style="list-style-type: none"> ➤ Outsourcing is determined to be the best option for the Accountable Officer to carry out the <u>Duty of Best Value in Public Services</u> for the function or service. ➤ The option is less expensive than the organisation carrying out the function itself. An example could be where an NHS Board has a well-established payroll function and has the capacity to be the provider of payroll services to smaller health bodies. ➤ The organisation cannot directly employ staff to carry out the function or service. This may be due to being unable to attract and retain staff with the necessary knowledge, skills, experience, and expertise. ➤ The organisation may only require the delivery of the function or service to a limited scale, and this wouldn't justify the costs and risks associated

TERM	DEFINITION
	<p>with organisation establishing its own in-house service.</p> <ul style="list-style-type: none"> ➤ The organisation does not have the infrastructure or the facilities or equipment to directly carry out the function itself. ➤ The function or service is an essential “back office” function; however, it can be competently delivered independently from the core activities of the health body. In these circumstances, the organisation may wish to use outsourcing, to free up resources and capacity to focus on core activities. <p>Outsourcing does not include when an organisation <u>is not permitted</u> to carry out a function or service itself. An example is where the Auditor-General for Scotland appoints the external auditors of health bodies. So, any external audit fees which the health body pays are not outsourcing expenditure.</p>
Payroll Employees ⁶	<p>A payroll employee is anyone aged 16 years or over that the health body pays directly from its payroll.</p> <p>This includes:</p> <ul style="list-style-type: none"> • All employees of the health body. • Temporary staff (locum, agency, and the health body’s staff bank workers), engaged to provide business-as-usual or service delivery activities, who are paid directly from the organisation's payroll. • Those temporarily absent but still on the payroll, for example on maternity leave. • Employees on secondment or loan only if the health body is paying for the majority (more than 50 per cent) or all their wages. If the costs are split equally, the sending rather than the receiving organisation should count the employee. • Employees seconded in from the private sector should be included if your organisation is paying for the majority or all their wages.

TERM	DEFINITION
	<ul style="list-style-type: none"> Workers who only work part of the year (e.g. those on casual or annualised hours contracts) if they are being paid at the reference point. All those on paid maternity or paternity leave All those on paid sick leave (being paid either in full or part) All those on paid special leave <p>This excludes:</p> <ul style="list-style-type: none"> Temporary staff who are not paid directly from the payroll. Seconded in / out of an organisation where the organisation is paying less than 50% of the costs. The self-employed Voluntary workers Former employees only receiving a pension. Board members who do not receive a salary. Workers who only work part of the year (e.g. those on casual or annualised hours contracts) if they are not being paid at the reference point. All those on career breaks All those on unpaid leave.
Specialist Contractors 67	<p>Specialist contractors are used to provide additional specialist skills & expertise that a health body would not normally require when carrying out “business as usual” activities and would expect to procure. Specialist contractors are usually involved in a defined function, package of work, or a project, usually on a short-term basis.</p> <p>For these reasons, the engagement of specialist contractors is different from “outsourcing”.</p> <p>Specialist contractors differ from consultancy, as they do not act solely in an advisory capacity. Specialist contractors will be engaged in the delivery of the work.</p> <p>Examples of specialist contracts include providers:</p>

TERM	DEFINITION
	<ul style="list-style-type: none"> • providing legal / accounting/ taxation/ other professional service or advice to a health body. • carrying out some form of review, to provide assurance to management and the board of a health body that something has been carried out properly or is working correctly, e.g. inspection of buildings or equipment, review of accounting for taxation, independent assurance that a project has been completed properly.
Staff	<p>“Staff” includes “Payroll Employees” and excludes “Specialist Contractors”, and anyone engaged through a “consultancy” or “outsourcing” arrangement.</p>

Sources:

1. National Audit Office. Successful Commissioning Toolkit: Assessing Value for Money.
2. Scottish Public Finance Manual – Best Value
3. Scottish Public Finance Manual – Best Value – Best Value in Public Services: Guidance for Accountable Officers
4. HM Treasury: The Government Efficiency Framework (19 July 2023)
5. Government Commercial Function: Delivery Model Assessments – Guidance Note (May 2021)
6. Cabinet Office: Improving Management Information: Common Areas of Spend: Corporate Services
7. Cabinet Office: Improving Management Information: Common Areas of Spend: Procurement
8. Cabinet Office: Consultancy & Professional Services Spend Control
9. Scottish Government: Use of Consultants: Guidance (20 March 2017)
10. Scottish Government: Duties on Public Bodies to Provide information: Guidance (6 April 2011)