

## GUIDANCE RELATING TO THE PUBLIC SERVICES REFORM (SCOTLAND) ACT (2010)

### TRANSACTIONS OVER £25K

Boards are able to publish this information on either a monthly or quarterly basis. Good practice would be that this should be monthly as part of the monthly reporting cycle on a Board's external website. Information is required from October 2010 onwards. However, Boards may select to publish April to September 2010 if they so wish. This guidance has been prepared to assist consistency amongst NHS Scotland Boards and is in addition to Appendix A: *Public Services Reform (Scotland) Act 2010: Duties on Public Bodies to Provide Information*.

The transactions that are required are cash payments made by either the NHS Body or on behalf of a third party. National Services Scotland will publish the PSD payments on behalf of NHSScotland. It is recommended that the cash payments are the individual in-month payments to an external body – not accruals or journals. Boards may also wish to review payments on an annual basis to ensure that there are no other payments that they would wish to disclose e.g. 12 monthly lease payments which each month are <£25k but on an annual basis considerably more. The £25k amount includes VAT where payable.

Headings suggested:

Date paid	This will be the date recorded as paid in the NHS Board's systems.
Amount	This includes VAT where payable and is recommended to be disclosed to two decimal points.
Payee	Endowment or Charity payments are not required to be disclosed at present whilst the position of Endowment accounts in terms of consolidation is being debated.
	Secondees should be published in terms of their employing body – not the secondee's name.
	All contracts entered into after 1 October 2010 must be disclosed.
	Any contracts entered into prior to 1 October 2010, where there is an explicit commercial-in-confidence clause, may be withheld.
	Boards are obliged to disclose payments to single-handed practices.
Description	This should flow from the Account Code description. However, for particularly sensitive amounts or payments, Boards may wish to amend the description to provide greater understanding.

Boards should publish the information in a pdf format.

Boards should publish the information as soon as it is feasible after the closure of the previous month.

**Payment lines should only be redacted from the report:**

- where publication would prejudice the rights and freedoms or legitimate interest an individual expects in terms of Data Protection legislation;
- payments to an individual (where a compromise agreement is in place) in respect of a miscarriage of justice or other facts giving rise to a claim by an individual; or
- in other exceptional circumstances, but only after consulting CLO, such as where disclosure would be considered sensitive in terms of national security.

**Handling FOI enquiries after publication**

The handling of FOI enquires in an efficient and streamlined manner is an important consideration. In addition, at a corporate level, it is important to monitor the volume and nature of questions flowing from the publication of the monthly report.

In terms of addressing FOI enquiries, the normal disciplines apply and it is important that you consider any Data Protection, FOI or commercial confidentiality issues that may arise from additional disclosure and, where appropriate, seek advice from colleagues at CLO if required.