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Background to this release

This report provides final 2015-16 information for expenditure on adults aged 18 and over for Councils with Adult Social Services Responsibilities (CASSRs). The data are derived from the Adult Social Care Finance Return (ASC-FR) which CASSRs in England made to NHS Digital.

As a result of the Zero Based Review (ZBR), there have been a number of changes to the national data collections for adult social care since the 2013-14 reporting year. The changes that have an impact on the Personal Social Services: Expenditure and Unit Costs publication are the replacement of the old return (PSS-EX1) with the Adult Social Care – Finance Return (ASC-FR) collection in 2014-15 and the introduction of the Equalities and Classifications Framework (EQ-CL ¹), which has resulted in changes to some of the data collected as part of this process. 2015-16 is the second year of the ASC-FR Collection.

This year the publication also contains experimental data regarding Deferred Payment Agreements (DPAs). The DPA collection was newly introduced in 2015-16 on a voluntary basis and some summary figures have been included in Appendix A for information. This data was provided by 56 CASSRs and should be treated with caution as it will not represent a full picture of DPA activity across England.

The DPA Collection will be part mandatory in 2016-17, and fully mandatory in 2017-18.

This chapter provides information on the known data quality issues within the report and accompanying data, along with any explanations provided by the councils regarding accurate but unexpected values in order to allow the reader and users of the data to understand any variances within the data.

The ASC-FR is concerned with adults, defined as those aged 18 or over, and relates to adult social services. Children’s social services are not covered in this return, and nor are services provided to adults on behalf of children (e.g. Section 17 payments). Some CASSRs are known to continue with children’s services for a few service users aged 18 or over which should be included within the adult returns. There is a mixture of mandatory and voluntary items included in the return.

The ASC-FR has separate worksheets for:

- Expenditure on long term support
- Expenditure on short term support
- Non-SALT and Other services
- R03 Summary²
- Bridging Year data
- Activity data
- Unit Costs
- Unit Costs Summary

The guidance and a copy of the tables for the collection are available on the NHS Digital website³.

² The R03 summary data are included for data validation and these are not released as part of this publication.
³ A copy of the guidance and tables is available at: http://content.digital.nhs.uk/socialcarecollections2016
Purpose of this document

This paper aims to provide users with an evidence based assessment of the quality of the Personal Social Services: Expenditure and Unit Costs publication. Of the nine European Statistical System (ESS) quality dimensions and principles⁴ this paper reports against those appropriate to the publication.

In doing so, this meets our obligation to comply with the UK Statistics Authority (UKSA) Code of Practice for Official Statistics⁵, particularly Principle 4, Practice 2 which states:

“Ensure that official statistics are produced to a level of quality that meets users’ needs, and that users are informed about the quality of statistical outputs, including estimates of the main sources of bias and other errors, and other aspects of the European Statistical System definition of quality”.

Assessment of Statistics against quality dimensions and principles

Relevance

This dimension covers the degree to which the statistical product meets user needs in both coverage and content

The Personal Social Services: Expenditure and unit costs publication gives expenditure by CASSRs on services for adults aged 18 and over, by service provision and primary support reason. Information on a number of accounting categories is also included such as income from the NHS, grants provided to voluntary organisations and gross and net expenditure.

The data are used by central government and by local authorities to assess their performance in relation to their peers. It is also available for use by researchers looking at CASSR performance and by service users and the public to hold CASSRs and government to account. It has also been used previously by the Care Quality Commission for their Annual Performance Assessment (APA).

Accuracy and reliability

This dimension covers, with respect to the statistics, the proximity between an estimate and the unknown true value

Accuracy

The ASC-FR collection is an aggregate return that collects data on expenditure on Adult Social Care services by CASSRs. Users are encouraged to make their own assessments of data quality based on information supplied in this document. It is important to bear in mind that local knowledge, or other comparative data sources, may be required to distinguish

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⁴ The original quality dimensions are: relevance, accuracy and reliability, timeliness and punctuality, accessibility and clarity, and coherence and comparability; these are set out in Eurostat Statistical Law. However more recent quality guidance from Eurostat includes some additional quality principles on: output quality trade-offs, user needs and perceptions, performance cost and respondent burden, confidentiality, transparency and security.

changes in volume at an organisational level that reflect changes in service delivery from those that are an artefact of changes in data quality. Such issues should be kept in mind when making comparisons using this data, and users must make their own assessment of the quality of the data for a particular purpose, drawing on the information described below.

Submission of the ASC-FR is mandatory for all CASSRS.

Data Validation

There are two cuts of ASC-FR data in the collection process. A number of validations are included in the collection form, and a full list of these can be found in the guidance document accompanying the return. In addition, once data is submitted additional assessments of quality are carried out on the data as follows:

- Checks for missing data items
- Checks for instances of recorded activity without associated expenditure and vice versa
- Comparing the unit costs with those from other CASSRs and flagging outliers
- Checks that income does not exceed expenditure for a number of data items
- Checks for instances of negative figures for certain data items
- Check that the income from client contributions and capital charges are not zero
- Check that the income from specific and special grants is not zero
- Check that the income from specific and special grants is not negative
- Check that the income from specific and special grants is not more than 25% of net total expenditure
- Check that the income from specific and special grants is not more than £60,000
- Check that total capital charges are not more than 25% of net total expenditure
- Check that total capital charges are not more than £35,000.
- Check if a unit cost is above £10,000 or below £10.

Any significant changes in expenditure and income compared to the previous year’s data were also highlighted to councils to check after the first cut return was submitted.

CASSRs are given two opportunities to submit data. This year 152 CASSRs submitted a first cut submission, with 132 CASSRS completing a second cut submission. Where a second cut submission has been provided this has been used as the final data for that CASSR. If no second cut submission has been received then the first cut data is taken as final.

This publication is based on the final data and has been subject to a full suite of validation checks with any queries raised with CASSRs. The following sections detail known issues with accuracy in the final data included within this publication.

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Reliability/Known Data Quality issues

Coverage

Missing data

West Berkshire council has expressed concerns with the Short term Activity Methodology and have therefore not provided this information in the return. As a result we have estimated the Short term activity data for this council.

Voluntary Data

For the final data, 32 councils supplied voluntary information; these data relate to additional age group information, on costs and activities for 65-74, 75-84 and 85 and over. Although some of these data have been subject to validation queries they have not been evaluated by NHS Digital and caution should be exercised when considering any of these data. Whilst not included in this report these data are available in the csv files which accompany the publication.

Income

Better Care Fund

A number of CASSRs stated that the better care fund had an impact on their data this year, as an explanation for increases in their income. This should be taken into consideration when making comparisons over time.

What is the Better Care Fund?

The £5.3bn Better Care Fund was announced by the Government in the June 2013 spending round, to ensure a transformation in integrated health and social care. The Better Care Fund (BCF) creates a local single pooled budget to incentivise the NHS and local government to work more closely together around people, placing their wellbeing as the focus of health and care services and shifting resources into adult social care and community services for the benefit of the people, communities and health and care systems.

Sourced from Local Government Association

CASSRs were asked to complete a voluntary cell in this year’s return stating the amount of income from the NHS which was better care fund income; 96 councils provided this data. A full breakdown of this information can be found in the Additional Data csv which accompanies this report.

An overall figure for the total better care fund expenditure on social care can be found in appendix C of the main report.

Other External funding

Some CASSRs have identified localised increases in income due to specific arrangements, other than the Better Care Fund, and this should be considered when making comparisons at a local level.
Middlesbrough council stated that they are the lead authority operating an equipment service for 3 other local authorities and 4 health authorities. The income is usually netted off gross cost to show Middlesbrough LA spend only. However as this has not been done on the RO form, for consistency, this year Middlesbrough has not netted income off on the ASC-FR. This income comes to £4.2 million. This may affect comparability of data for this CASSR over time.

Methodology

Last year a number of CASSRs reported issues in allocating expenditure to different categories predominately as a result of the move to the new return. Last year’s return was the first year that expenditure and activity was collected by Primary Support Reason rather than client type and a number of councils had difficulties aligning primary support reasons to their Finance systems (see DQ section of last year’s return). This year some CASSRS reported that they have made improvements to the methodology, particularly regarding how funds are allocated to various categories, indicating an improvement in the accuracy of data.

16 Councils have commented that part of their apportionment methodology has changed this year and therefore may not be directly comparable with previous years.

These changes affect a number of different areas, including:
- Updated Treatment of Pooled budget income
- Income from NHS unrelated to Adult Social care netted off cost
- Change in the apportionment of overheads
- Change in the allocation of enablement costs
- Change in allocation of own provision home care
- Change in the allocation of Respite care
- Change in the allocation split over age groups

Please note some CASSRs are still reporting problems in apportioning data into categories, and so care should still be taken with more granular data, particularly at CASSR level.

The following comments were provided by CASSRs about specific issues regarding the accuracy of their data in 2015-16:

Barnsley council stated that due to changes to their IT system they were unable to gross up direct payments for the full year and therefore they are unsure of the accuracy of their data.

York council have stated that for some areas of long term support, client contributions are shown incorrectly as zero. This is as a result of expenditure being taken from one system (social care record system which is used to pay providers) and the income taken from the ledger. The coding structure on the ledger is not organised by primary support reason, which has caused some discrepancies.

Warrington has not included capital charges as a result of their finance systems not recording this data.

West Sussex capital charges have not been allocated for 2015-6 due to the net total being a nominal amount.

7 [http://content.digital.nhs.uk/catalogue/PUB19165]
Liverpool council has stated that long term 18 to 64 sensory residential client contributions are incorrectly stated as zero due to an income coding issue, however this error relates to a very small value. Liverpool council have also stated that they had some activity recording issues in relation to the Unit Cost: Support with Memory and Cognition 65 and over - Long Term Support.

Blackburn with Darwen council stated that their expenditure is correct however in some areas their activity has been allocated elsewhere but they are unable to identify and reallocate. (See table below for unit cost missing components).

Westminster stated that their own provision for commissioning and service delivery should read £12,188 rather £10,185.
Short Term Activity

A number of CASSRs expressed concern about the methodology used to calculate activity for short term care, and comments suggest that the clarification supplied in this year’s guidance notes have represented a change in methodology for some councils. As a result of these issues short term unit costs, which use activity data in their calculation, have been marked as experimental this year, while the methodology is reviewed.

There is a high amount of variation between CASSRS for short term unit costs. Users are advised to apply caution when interpreting this data, particularly when making comparisons at a local level.

Negative Values

Some CASSRs have negative values for an element of expenditure or income in a specific service area. In many cases negative values are as a result of income exceeding expenditure. CASSRs have provided comments regarding why they had negative values. Examples of reasons provided by councils for negative values are stated below:

- Actual underspend (in some cases due to better care fund)
- Income and Expenditure apportioned differently due to allocation issues.
- Credit / refund for previous financial year received this year.
- Negative income due to cancellation of previous years invoice.
- CHC invoices to Health raised this year.
- Reserve from previous year.
- Negative capital charges due to revaluation gain.

Missing Unit Cost component

The CASSRs listed have provided comments on why they have missing unit cost components. Either they have entered an expenditure figure without the corresponding activity figure or vice versa. A unit cost will not be calculated for a CASSR with a missing unit cost component; however the component of the unit cost which was provided will be included in aggregate unit cost calculations.

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<tr>
<th>Council Name</th>
<th>Unit cost affected</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blackburn</td>
<td>Own provision long term residential 18 to 64 and 65 and over Physical, Own provision long term residential 65 – 74, 75-84, 85 and over Physical External Provision long term residential  75-84 Sensory</td>
<td>Still incurring costs for properties that were closed in 2014/15</td>
</tr>
<tr>
<td>Blackburn</td>
<td>Long Term Learning Disability</td>
<td>Own provision expenditure is</td>
</tr>
<tr>
<td>Area</td>
<td>Service Description</td>
<td>Note</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>with Darwen</td>
<td>Support</td>
<td>correct however the activity is incorrectly classified under short term maximising independence. The council was unable to reallocate the activity.</td>
</tr>
<tr>
<td>Blackburn with Darwen</td>
<td>Sensory Support 65 and over Long Term Support, Sensory Support 65 to 74 Long Term Support, Sensory Support 85 and over Long Term Support</td>
<td>Expenditure is correct for sensory support however activity is classed incorrectly as Physical Disability services. The council was unable to reallocate the activity.</td>
</tr>
<tr>
<td>Blackburn with Darwen</td>
<td>Own provision Short Term 18 to 64 Memory &amp; Cognition, Learning Disability and Mental Health support</td>
<td>The number of weeks of activity is low. It is likely that the expenditure allocated was smaller than £1,000 and therefore recorded as zero in the return due to rounding.</td>
</tr>
<tr>
<td>Blackburn with Darwen</td>
<td>Short Term 65 and over Sensory Support, Memory &amp; Cognition, Learning Disability and Mental Health support</td>
<td>Expenditure is correct to be zero for Own Provision but activity is classified here on a pro rate basis</td>
</tr>
<tr>
<td>Cheshire West</td>
<td>External provision Short Term Physical Support.</td>
<td>All short term services are provided internally such as reablement services. Respite services are time limited and part of a longer term service and therefore expenditure is included in the LTS001</td>
</tr>
<tr>
<td></td>
<td>External provision Short Term 65 and over Support for memory and cognition and Mental Health Support</td>
<td></td>
</tr>
<tr>
<td>Bournemouth</td>
<td>Short Term 18 to 64 Physical Support</td>
<td>There is no short term expenditure for the areas specified because the team involved in this work is a joint integrated team with Health. Bournemouth Council pays its staff and so those costs are shown in FR005 Social Care Activities section. However the team records their activity on the Health system and sends through a monthly spreadsheet with the 91 day outcomes to our Performance Data team which is what is recorded in the Activity section of the return.</td>
</tr>
<tr>
<td></td>
<td>Short Term 65 and over Sensory, Memory &amp; cognition and Mental Health support.</td>
<td></td>
</tr>
<tr>
<td>Tameside</td>
<td>Long Term residential sensory support</td>
<td>Expenditure is incorrectly classified under physical support. Due to limitations of Tameside’s financial system they are unable to allocate these costs correctly. Tameside is currently looking to improve the integration of their finance and care management systems.</td>
</tr>
<tr>
<td>Tameside</td>
<td>Long Term residential and nursing Memory &amp; cognition support</td>
<td>Expenditure is incorrectly classified under Mental Health support. Due to limitations of Tameside’s financial system they are unable to allocate these costs correctly. Tameside is currently looking to improve the integration of their finance and care management systems.</td>
</tr>
</tbody>
</table>

**Other Unit Cost issues**

A number of CASSRs supplied additional information regarding their unit costs which have affected the data for their council.

- North Lincolnshire council stated that *Unit Cost: Physical Support 65 and over - Long Term Support* is low due to the nursing element being paid direct to care homes form the NHS and so does not appear in these figures.

- Trafford council stated that *Unit cost: Learning Disability Support 65 and over - Long Term Support* and *Unit Cost: Physical Support 18 to 64 - Long Term Support* are low due to one off CHC income received in the year backdated.

- Bedford Borough council has stated that *Unit Cost: Mental Health Support 18 to 64- Long Term Support* have been affected by Income relating to the previous financial year being accounted for in this year’s accounts, however the activity data does not account for this income which has resulted in a lower weekly cost.

- Bedford Borough council has also stated that *Unit Cost: Learning Disability Support 65 and over - Long Term Support* has been affected as the expenditure related to the unit cost increased due to a credit note for funding relating to the previous financial year.

- Camden council stated that a one off new contract transition cost in relation to Long Term Physical support has resulted in high Physical support unit costs.

- Poole council have stated that the Mental Health 18-64 Residential unit cost in Borough of Poole is affected by release of provision from previous years. The Average standard hourly rate for provision of home care - provided by all external providers is affected by a provision release from previous years in Learning Disabilities 18-64.

- Bolton council stated that their internal home care rate is for the provision of extra care, not comparable to the external rate.

**Capital Charges**

Capital charges i.e. depreciation, loss on impairment of assets and credit for amortisation of capital grants should be recorded in the ASC-FR. Capital charges are negative if there is an accrual from the previous year often as a result of property revaluation gains. The following CASSRs provided information in their return regarding whether capital charges had been affected by property or other capital revaluations in 2015/16.
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<tr>
<th>Council</th>
<th>CASSR Code</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kirklees</td>
<td>211</td>
<td>Gain of £58k arising from property revaluations. Impact in Long Term Support - Learning Disabilities - Residential (18-64 £46k credit, 65+ £12k credit)</td>
</tr>
<tr>
<td>Leeds</td>
<td>212</td>
<td>Valuations reduced by £3466k</td>
</tr>
<tr>
<td>Wakefield</td>
<td>213</td>
<td>Credit balances of £1.1m have been identified for this return in respect of capital charges as a result of revaluations</td>
</tr>
<tr>
<td>North Lincolnshire</td>
<td>217</td>
<td>There has been a revaluation cost of £470,681</td>
</tr>
<tr>
<td>Liverpool</td>
<td>316</td>
<td>Revaluation losses on own provision reablement hub following refurb of £1,270k.</td>
</tr>
<tr>
<td>Sefton</td>
<td>317</td>
<td>£1,601,006 on revaluation losses on non-current assets</td>
</tr>
<tr>
<td>Lancashire</td>
<td>323</td>
<td>Net gain on revaluation £284,954</td>
</tr>
<tr>
<td>Coventry</td>
<td>407</td>
<td>A change in our revaluation schedule has led to all community centres being revalued during 2015-16.</td>
</tr>
<tr>
<td>Dudley</td>
<td>408</td>
<td>Losses on revaluation of assets have been included in capital charges: Long term, Short term and all other services £213,991</td>
</tr>
<tr>
<td>Sandwell</td>
<td>409</td>
<td>Revaluation of an under 65 sensory premises with a reduction value of £70k impacting upon a £7k capital charge</td>
</tr>
<tr>
<td>Staffordshire</td>
<td>413</td>
<td>Capital charges are based on the opening book value of the asset. A number of properties were revalued during 2013/14 and so this will impact on the capital charges in 2014/15.</td>
</tr>
<tr>
<td>Lincolnshire</td>
<td>503</td>
<td>Direct revaluation recharge is for £44k. However capital charges include an allocation from central expenditure charges of £890k, which will be affected by revaluation during 2015-16.</td>
</tr>
<tr>
<td>Northamptonshire</td>
<td>504</td>
<td>22 day centres and care homes have been revalued in 2015/16.</td>
</tr>
<tr>
<td>Leicestershire</td>
<td>508</td>
<td>The Capital Charges shown in this return have been affected by the property or other capital revaluations (on a rolling 5 year basis). But this is a marginal reduction in the value of the County Councils portfolio of assets arising from the global downturn of property values.</td>
</tr>
<tr>
<td>Nottinghamshire</td>
<td>511</td>
<td>Net revaluation gains reversing previous impairments have reduced the amount by £138k.</td>
</tr>
<tr>
<td>Nottingham</td>
<td>512</td>
<td>One of the &quot;own provision&quot; Elderly Day Centres and one of the &quot;own provision&quot; Elderly Residential Homes incurred revaluation adjustments of £854k and £567k respectively in 2015/16.</td>
</tr>
<tr>
<td>Hertfordshire</td>
<td>606</td>
<td>Capital charges have been affected by Capital valuations. HCC operates a rolling programme of capital valuations and in addition property with significant changes such as extensive building work are revalued.</td>
</tr>
<tr>
<td>Luton</td>
<td>611</td>
<td>No further information</td>
</tr>
<tr>
<td>Reading</td>
<td>616</td>
<td>Land has been revalued, and value has increased which explains why there is a negative capital charge in the NON;SALT form</td>
</tr>
<tr>
<td>Wokingham</td>
<td>619</td>
<td>A number of assets have been revalued in year</td>
</tr>
<tr>
<td>Essex</td>
<td>620</td>
<td>Impairment charges of £817,000 on internal LD residential units and day centres leased to external provider</td>
</tr>
<tr>
<td>Bedford Borough</td>
<td>625</td>
<td>Re-valuation gains of £171,903 have been included in the figures reported.</td>
</tr>
<tr>
<td>Kensington and Chelsea</td>
<td>707</td>
<td>The decrease in capital charges is due to a revaluation and reconsideration of the expected life of the assets.</td>
</tr>
<tr>
<td>Bromley</td>
<td>720</td>
<td>Within the capital charges there were several properties which were revalued in 15/16 (revalued as at 1 Dec 15)</td>
</tr>
<tr>
<td>Location</td>
<td>Code</td>
<td>Notes</td>
</tr>
<tr>
<td>--------------</td>
<td>------</td>
<td>-------</td>
</tr>
<tr>
<td>Harrow</td>
<td>725</td>
<td>1 property has been revalued with a resulting reduction in the annual capital cost for the property &amp; a credit has been allocated to that code.</td>
</tr>
<tr>
<td>Hillingdon</td>
<td>727</td>
<td>One OPS Day Centre increased by £4k. One LD Res Home increased by £327k. One LD Res Home decreased by £105k. Building used for activities for people with disabilities £33k. Please note, these all sit under Commissioning &amp; Service Delivery as our in-house units are trading accounts with the contra in the LTS/STS sheets.</td>
</tr>
<tr>
<td>Sutton</td>
<td>734</td>
<td>Revaluation Gain (reversal previous years losses) of £77k.</td>
</tr>
<tr>
<td>Waltham Forest</td>
<td>735</td>
<td>Most council properties have a 5 year revaluation cycle. Some are revalued more frequently. Overall there was a net upward revaluation of £8m on Council Properties.</td>
</tr>
<tr>
<td>Southampton</td>
<td>814</td>
<td>Impairments have been included in the Capital Charges.</td>
</tr>
<tr>
<td>Wiltshire</td>
<td>817</td>
<td>1 asset was revalued in 15/16 as deemed surplus. Was therefore required to be revalued on fair value basis in line with IAS 13.</td>
</tr>
<tr>
<td>Swindon</td>
<td>819</td>
<td>Property revaluations totalling £752k are included within the above figures.</td>
</tr>
<tr>
<td>Cornwall</td>
<td>902</td>
<td>Capital charge not currently included.</td>
</tr>
<tr>
<td>Somerset</td>
<td>905</td>
<td>There have been a number of revaluations completed this year that have led to an impairment cost against a few of the Day Care Buildings. These valuations are done on a 5 year rolling programme so I anticipate that next year it may even go back to 0 again.</td>
</tr>
<tr>
<td>Isles of Scilly</td>
<td>906</td>
<td>Revaluations led to lower than expected values for depreciation and some minimal impairment costs.</td>
</tr>
<tr>
<td>North Somerset</td>
<td>910</td>
<td>Revaluation on Day Centre premises £85,500, reflects the reversal of prior year revaluation.</td>
</tr>
<tr>
<td>Devon</td>
<td>912</td>
<td>£1.79m</td>
</tr>
</tbody>
</table>
Coherence and comparability

Coherence is the degree to which data that are derived from different sources or methods, but refer to the same topic, are similar. Comparability is the degree to which data can be compared over time and domain.

Coherence

The PSS-EX1 analyses expenditure by type of service and type of expenditure and income. The ASC-FR analyses expenditure by type of service and type of expenditure and income and complies with the 2015-16 Service Reporting Code of Practice (SeRCOP). The SeRCOP guidelines provide details of what should be included within each of the ASC-FR reporting lines. More details about SeRCOP can be found on the CIPFA website at: www.cipfastats.net/sercop

The Department for Communities and Local Government (CLG) publish information on expenditure collected from local authorities via the RO3 return. Expenditure on social care can be seen in the report entitled ‘Local authority revenue expenditure and financing in England: 2014 to 2015 final outturn’ which can be accessed via the GOV website at: https://www.gov.uk/government/collections/local-authority-revenue-expenditure-and-financing

Part of the return includes an RO3 Comparison to help assure CASSRs that the ASC-FR is consistent with their RO3 returns and within the ASC-FR guidance there is a section on the ‘Reconciliation between ASC-FR and RO3’; further information is available at: http://content.digital.nhs.uk/media/21211/ASC-FR-Guidance-2015-16-v22pdf/pdf/ASC-FR_Guidance_2015-16_v2.2.pdf

As announced in the 2015 September letter, there are no ASC-FR changes for 2016/17

In 2016/17 Tables 1, 2 and 3 in the Deferred Payment Arrangements (DPA) return become mandatory. Additional demand for DPAs is expected and uptake needs to be monitored from a policy and financial management perspective.

Comparability

There have been a number of changes to the accounting and recording practices in the collections that source this publication (PSS-EX1 and ASC-FR) that affect comparability over time

In 2004-05

Grants from CASSRs to independent sector agencies fund services for adults and carers that are not part of a care plan were recorded solely under ‘provision by others’ prior to 2004-05. Since 2004-05 expenditure on grants has also been collected separately.

In 2006-07

Prior to 2006-07 data was recorded on Income from Client Contributions, Joint Arrangements and Other Income. From 2006-07 onwards, data on Income from NHS has been collected separately.
In 2007-08

A change was made to the definition of capital charges to bring the PSS-EX1 data in line with the 2006 Local Authority Accounting SORP (Statement of Recommended Practice). This means that Total Cost cannot be compared historically.

Capital charges i.e. depreciation, loss on impairment of assets, amortisation of deferred charges and credit for amortisation of capital grants. Credit for amortisation of capital grants was included for the first time in 2007-08 and the previous element of notional interest was no longer included within capital charges. These changes were introduced by CIPFA in the 2006 Local Authority Accounting SORP (Statement of Recommended Practice).

Further information about the effect of this change on the definition of total cost can be found in Section 2: Annex B of the 2006 Best Value Code of Practice (BVACOP).

A new column was added to record Grants to voluntary organisations against the appropriate service line to allow more meaningful unit costs for ‘provision by others’ to be calculated.

Grants were excluded from the unit cost expenditure as only activity relating to the CASSR care plan can be recorded and used in the unit cost calculation. This change combined with the change to the definition of capital charges which applied to both own provision and ‘provision by others’ means that the unit costs for 2007-08 onwards cannot be compared with previous years.

In 2008-09

Information relating to expenditure on children’s social care ceased to be collected via the PSS-EX1 return and started to be collected separately by the Department for Children, Schools and Families (DCSF).

Five new boxes were added to the activity sheet to record the number of carers receiving direct payments during the year for the age groups 16-17, 18-64, 65-74, 75-84 and 85 and over.

In 2009-10

There were changes to the recording of self-directed support in the Referrals, Assessment and Packages of Care (RAP) return which impacted on the production of unit cost within the PSS-EX1 in 2009-10. Specifically, clients receiving CASSR commissioned services via a personal budget were only captured under the ‘personal budget/direct payment’ activity line in RAP and not under the service that they received such as ‘home care’. This caused a mismatch between the activity data in RAP and the expenditure data in PSS-EX1 as the expenditure in this example was assigned to ‘home care’ and therefore a unit cost could not be calculated. A list of those that were removed in 2009-10 can be found on the NHS Digital web site at: http://digital.nhs.uk/catalogue/PUB00553

It was no longer possible for CASSRs to separate income from clients for home care and day care from income received for the care package as a whole. Therefore a new line was included entitled ‘Fairer Charging’ to capture all income from clients in these areas. This meant that Net Current Expenditure could no longer be calculated separately for home care and day care.

In 2010-11

The changes made in relation to the recording of direct payments and personal budgets in RAP in 2009-10 described above were reversed which led to the reinstatement of the unit costs which were removed for 2009-10.
The expenditure line ‘Supported and Other Accommodation’ which had previously been classed as residential care became classed as domiciliary care. All time-series data relating to residential and domiciliary care have been adjusted. In 2010-11 the gross current expenditure on 'Supported and Other Accommodation' was £660 million which was four per cent of the total adult expenditure.

In 2011-12

The status of one data item in the return ‘Line N: SPECIFIC GOVERNMENT GRANTS (Inside and outside Aggregated External Finance)’ was clarified as required.

There was a transfer of funding for service users under the Valuing People Now (VPN) initiative8 (primarily funding for service users with a Learning Disability in residential care) from the NHS to CASSRs. The impact of this on PSS-EX1 was that this amount of money was no longer accounted for as income from the NHS and therefore was no longer netted off expenditure. The impact of the VPN transfer on gross current expenditure is considered in Appendix C of Personal Social Services: Expenditure and Unit Costs, England – 2011-12, Final Release, available at:

http://digital.nhs.uk/pubs/pssexpcosts1112final

In 2012-13

There were no changes to the collection for 2012-13.

In 2013-14

There were no changes to the collection for 2013-14.

In 2014-15

A new finance return was introduced in 2014-15, the Adult Social Care Finance Return (ASC-FR) which replaced the previous finance return (PSS-EX1). These changes mean that it is not possible to make comparisons between 2014-15 and previous years for primary support reasons and support and service types, with the exception of totals. Further information on the changes for this year’s collection can be found in the guidance document: http://digital.nhs.uk/media/12021/Information-and-guidance-for-ASC-FR/pdf/ASC-FR_Guidance_v1_4_September_2014.pdf

In 2015-16

Residential care lines include residential care direct payments. This only affects the trailblazer authorities in the first instance. Support for social isolation is recorded separately under the social support category instead of being included within the physical support line. Substance misuse includes ASC costs in relation to clients only receiving support for alcohol dependency as well as those receiving support for drug and alcohol dependency. Guidance states that ‘it is important for consistent reporting purposes to attribute each client to one long term client group only and according to that client’s primary support reason. It is possible that clients will have additional short term episodes of care which might be recorded against a different primary support reason.’ A voluntary cell for better care fund was added to the Non SALT Total tab.

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**General comparability**

The changes mentioned in the previous section should be considered when making general comparisons over time for gross or net current expenditure.

In order to allow for time series comparisons the ASC-FR return contains a bridging year sheet for key expenditure items, comparable to some of those items collected in the old PSS-EX1 return.

As part of the publication in 2013-14 compendium tables were included covering key expenditure data items over the period 2003-04 to 2013-14. Further information is available at: [http://digital.nhs.uk/pubs/pssexpcosts1314final](http://digital.nhs.uk/pubs/pssexpcosts1314final).

The transfer of funding for VPN service users will impact overall gross and net current expenditure and have an even more marked impact on spend on service users with learning disabilities in residential care.

Hackney council identified an issue with their historic data. For the years 2009-10 to 2013-14 the amount attributed to expenditure from the supporting people grant for their council was included in error. The figures provided do not include any social care expenditure, and are entirely housing related, which should not have been collected in the PSS-EX1 return. The total Net expenditure for Hackney and for England in each of these years can be seen below. This issue should be taken into consideration when using these figures at a council level.

<table>
<thead>
<tr>
<th>Year</th>
<th>Original Total Net Expenditure: Hackney (£)</th>
<th>Original Total Net Expenditure: England (£)</th>
<th>SP value to be excluded (£)</th>
<th>Revised Total Net Expenditure: Hackney (£)</th>
<th>Revised Total Net Expenditure: England (£)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009/10</td>
<td>100,637</td>
<td>14,777,734</td>
<td>19,897</td>
<td>80,740</td>
<td>14,757,837</td>
</tr>
<tr>
<td>2010/11</td>
<td>97,498</td>
<td>14,890,624</td>
<td>21,104</td>
<td>76,394</td>
<td>14,869,520</td>
</tr>
<tr>
<td>2011/12</td>
<td>91,249</td>
<td>15,037,017</td>
<td>17,391</td>
<td>73,858</td>
<td>15,019,626</td>
</tr>
<tr>
<td>2012/13</td>
<td>85,634</td>
<td>14,843,841</td>
<td>15,676</td>
<td>69,958</td>
<td>14,828,165</td>
</tr>
<tr>
<td>2013/14</td>
<td>88,901</td>
<td>14,889,996</td>
<td>14,332</td>
<td>74,569</td>
<td>14,875,664</td>
</tr>
</tbody>
</table>

**2014-15 Resubmission**

During the 2015-16 submission period, CASSRs were given the opportunity to resubmit 2014-15 activity data. As ten CASSRs have chosen to resubmit their data, unit costs for 2014-15 have been recalculated to reflect this. A reissued csv file of all 2014-15 Activity and unit costs data accompanies this publication.
Timeliness and punctuality

Timeliness refers to the time gap between publication and the reference period. Punctuality refers to the gap between planned and actual publication dates.

The ASC-FR data collection is undertaken annually and a report is published each year. This report relates to the financial year 2015-16 and is being released seven months after the period to which the data relate; this is earlier than last year’s final report which was released in November 2015. This publication has been released in line with the pre-announced publication date and is therefore deemed to be punctual.

Accessibility and clarity

Accessibility is the ease with which users are able to access the data, also reflecting the format in which the data are available and the availability of supporting information. Clarity refers to the quality and sufficiency of the metadata, illustrations and accompanying advice.

Associated aggregated data tables are available to download from the NHS Digital website in Excel (.xlsx) format. In addition, all data collected is also made available as csv files, with accompanying metadata.

There are some restrictions to the access of ASC-FR and DPA data due to the small number suppression rule being applied to eliminate the risk of individuals being identified from the data.

- One voluntary data item relating to SALT clients ‘How many clients in SALT table STS002b are also in receipt of long term care?’ which has been rounded to the nearest five for this publication.
- DPA data relating to client numbers have been rounded to the nearest five. Any data input between 0 and 4 have also been suppressed. Any finance item relating to a corresponding client item which has been suppressed, has also been suppressed.
Trade-offs between output quality components

This dimension describes the extent to which different aspects of quality are balanced against each other.

The ASC-FR collection is an aggregate return that collects data which is calculated locally by councils. Although guidance is provided and practices should be in line with SeRCOP there are likely to be localised differences in practices between councils.

In 2015-16 less spreadsheets have been produced for this publication, but reference data tables have been included for ease of access to key figures.

The csv files have been redesigned to increase accessibility, and all feedback can be sent to Socialcare.statistics@nhs.net

Assessment of user needs and perceptions

The processes for finding out about users and uses, and their views on the statistical products

User feedback on the format and content of the Personal Social Services Expenditure and Unit Cost report is invited; please send any comments to enquiries@nhsdigital.nhs.uk quoting the name of the report within the title of your email.

The PSS-EX1 collection which fed previous versions of this report was reviewed as part of a wider consultation on social care collections - the Zero Based Review. The review, which included the “Consultation on Adult Social Care Data Developments 2012”, involved stakeholder groups throughout the process. The original consultation took place during the summer of 2012 and sought the data requirements and needs of our stakeholders and customers to shape future data collections. As a result of this work new finance and client activity collections (ASC-FR to replace PSS-EX1 and SALT to replace RAP and ASC-CAR) for the 2014-15 reporting year were announced in the May 2013 letter to local CASSRs[14]. NHS Digital chairs an ASC-FR stakeholder group to consider any aspects of the collection including future changes.

The changes that have an impact on the Personal Social Services: Expenditure and Unit Costs, publication are the replacement return (PSS-EX1) with the Adult Social Care – Finance Return (ASC-FR) collection9, and the introduction of the Equalities and Classifications Framework (EQ-CL), which has resulted in changes to some of the data collected as part of this process.

The Adult Social Care Finance Return (ASC-FR) replaced the Personal Social Services Expenditure and Unit Costs Return (PSS-EX1) in 2014-15 and reflects important aspects of the principles underpinning the transformation of social care.

Further information about the new Adult Social Care Finance Return (ASC-FR) is available at: http://content.digital.nhs.uk/socialcarecollections2016

Information about the new Short and Long Term Support Return (SALT) is available at: http://content.digital.nhs.uk/socialcarecollections2016

More information on the original consultation can be seen at:

Further detail and clarification is given in subsequent letters, available at:
http://digital.nhs.uk/socialcarecollections2014
http://digital.nhs.uk/socialcarecollections2015

Changes to upcoming collections can be seen in the most recent September letter, available at:
http://content.digital.nhs.uk/socialcarecollections2017

The ASC-FR collection is mandated for all CASSRs. The burden of the collection was assessed and approved when the collection was first introduced, and the burden of any changes to the collection are similarly assessed, to ensure that they do not create undue burden for CASSRs.

Confidentiality, transparency and security

The procedures and policy used to ensure sound confidentiality, security and transparent practices

ASC-FR and DPA data are received by NHS Digital in an aggregate format. All releases are assessed for disclosure risk prior to release and disclosure controls are applied where appropriate to ensure the disclosure risk complies with the NHS Anonymisation Standard. In particular, this applies to counts of Deferred Payment Agreements.

NHS Digital’s data quality assurance role:

The Health and Social Care Act 2012 states that NHS Digital’s statutory data quality role is to assess the extent to which the data it collects meets applicable published standards and to publish the results of the assessments. In addition, NHS Digital may give advice or guidance on data quality relating to the collection, analysis, publication or other dissemination of data and information. NHS Digital is not responsible for the quality of the data it collects. That responsibility lies with the organisations producing the data. However, NHS Digital does help data producers improve the quality of their data by sharing the results of the data quality assessments it undertakes and by providing advice and guidance when asked to do so.”

Please see links below to relevant NHS Digital policies:
The data contained in this publication are National Statistics. The code of practice for official statistics is adhered to from collecting the data to publishing.

Statistical Governance Policy
http://content.digital.nhs.uk/pubs/calendar

Freedom of Information Process
http://digital.nhs.uk/foi
Statement of Compliance with Pre-Release Order

Small Numbers Procedure