
Frequently Asked Questions on the Personal Social Services Expenditure Collection (PSS EX1)

For the collection period
April 1st 2008 to March 31st 2009

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FOR HEALTH AND SOCIAL CARE

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A. Supporting People

1. Recording "Supporting People" on PSS EX1

Queries are often received over how to record "Supporting People" on PSS EX1, clarification is given below.

Supporting People is generally classed as a Housing function. However, this can cause problems for CASSRs who are not responsible for Housing. The BVACOP (Best Value Accounting Code of Practice) Housing SEA states:-

"The Best Value Steering Group (BVSG) and the Local Authority Accounting Panel (LAAP) indicated that the classification of Supporting People costs in 2003 BVACOP was transitional and would evolve as the service develops. These transitional arrangements are being continued for 2006 BVACOP. Under these arrangements, some SP costs may be charged to the HRA (see 1 above), some may be considered ancillary (see 3 below) and there is a new division of service for the other SP costs. For local authorities with a housing function, this is within the Housing General Fund/Council Fund. For those authorities which do not provide a housing function and would not normally use the housing service classification, it is the view of the BVSG and the LAAP that they need not refer to this as a housing service but would still need to aggregate the costs at the Supporting People service division level. This cost, however, should not be included in the Social Services element of the SEA. If these services are provided as occasional or ancillary services as a part of a non-Housing service, e.g. Social Services, then the expenditure should remain a Social Services cost and any grant attributable to this service should be recorded in the appropriate Social Services service division and identified separately." (BVACOP 2006. Page 3.108)

The BVACOP Social Services SEA states:-

"Supporting People - Ancillary Expenditure

If authorities identify expenditure in occasional or ancillary services within Social Services service divisions as Supporting People expenditure, then the expenditure should remain in the Social Services division of service and be identified separately – preferably as a discretionary subdivision of service within each division of service. Care will need to be taken to distinguish such expenditure from other grant-aided expenditure such as the leaving care grant and grants for community care."

Therefore, **only include** those elements of Supporting People funding which are used to **support** mainstream PSS services. **Exclude** Housing Welfare Services provided under the Supporting People programme.

Supporting People expenditure should be shown analysed over the various service user groups. Any grants relating to this narrow definition of expenditure should be

included with Specific Government Grants (PSSEX1 Line N, Cell L190) and **NOT** included with Other Income.

In cases where the social care department is a provider of services (e.g. mental health teams providing a floating support service) that are funded by Supporting People, expenditure should be recorded under the relevant service user group on the Supporting People line (in this case, mental health).

2. Net recording of Supporting People on PSSEX1

The Supporting People grant should **NOT** be included as income on PSS EX1 but rather included in the cell for Specific Government Grants (PSSEX1 Line N, Cell L190)

3. We have an area which is for supported accommodation but is funded both from Supporting People and base. How do we include the expenditure?

Show the base expenditure as supported accommodation and include the supporting people expenditure at lines B12, E12, F12, G12 and J6.

B. Care in the Community

4. Please can you confirm what is being requested under 'Day Care/Day Services' on the 'Activity Sheet'?

In 2008/09 activity is requested for the first time on number of '**clients**' attending day care or day services during the week, rather than the previously collected number of 'sessions' per week. In line with the BVACOP, include activities involving regular attendance at a location (other than the service user's own home) for personal, social, therapeutic, training or leisure purposes, including any meals at the centre but excluding luncheon clubs. This can include day care within resource centres. Some CASSRs open their day centres during the evenings, for the purpose of this collection this is still counted as a day care or day service.

A client may only be counted once, irrespective of how many day care or day service sessions they attend during the week.

5. The HH1 sample week was unrepresentative can we amend the HH1 figures on the PSS EX1?

The activity data figures on the PSSEX1 should match those reported on HH1 so if a revised HH1 return is not submitted then the values on PSS EX1 should not be altered.

There is an opportunity to record actual hours of home care data at cells C164, C165 of the Activity Data sheet which will help to provide evidence that the sample week was unrepresentative.

If you wish to alter these figures please contact us via email to both: PSSEX1@ic.nhs.uk and HH1@ic.nhs.uk

6. How should Intermediate Care be recorded on the PSS EX1 return?

This will depend on the type of Intermediate Care being provided as this term covers a broad range of services. The activity recorded should reflect the type of Intermediate Care service being provided and examples include:

- Rapid response, providing rapid access to short term nursing/therapy and personal care in the patient's own home;
- "Hospital at home" providing intensive support in the home;
- Residential rehabilitation – a short term programme of therapy in a residential setting;
- Supported discharge to enable earlier discharge from an acute hospital, often combined with home care and community equipment services;
- Day rehabilitation – a short term programme of therapeutic support at a day hospital or day centre.

The social services proportion of expenditure should be included along with the activity to match it so that meaningful unit costs are produced.

Example: expenditure on Older People receiving own provision Intermediate Care in their own home as a result of a Community Care Assessment would be recorded under own provision on line B5 of the Incl SSMSS sheet and then reported under the appropriate memorandum item for that section, in this case B5.1.

7. Where should adult placement / fostering schemes be recorded on PSS EX1?

In 2005 the legal status of Adult Placements changed and they no longer fall within residential accommodation. Therefore Adult Placements should not be recorded in the Activity section of the PSSEX1, and likewise should not be included in the KS1 as supported residents.

However it is still important that we collect expenditure information on such placements and so Adult Placements are included in the Expenditure part of the PSSEX1 (Incl SSMSS worksheet) as "Supported and Other Accommodation".

8. How do we record those in Supported Living accommodation?

If the Supported Living accommodation is provided by Social Services, these costs should be recorded under 'Supported and other accommodation' for the relevant client group on the Incl SSMSS sheet. Any costs relating to the "Home Care" element should be recorded as such under 'Home Care'. The BVACOP states the following:-

Supported and other accommodation Include:

- Hostels
- Adult placement schemes
- Group homes
- Unstaffed homes
- Partially staffed homes

- Sheltered housing costs not applicable to the Housing Revenue Account.

Exclude highly sheltered housing where the warden care amounts to personal care to service users. This should be included as Home care, below.

Home care Include the following services covered by DH return HH1 and supplied at a service user's own home:

- Home helps
- Night sitters
- Domiciliary care assistants
- Home care assistants
- Others providing non-therapeutic support
- Personal care in sheltered housing
- Care attendant schemes
- Support or payments to voluntary workers/organisations providing home care services
- The costs of supervising and administering the above services, including fees to the Post Office for collecting income.

C. 'Own' and 'Other Provision'

9. What is the difference between 'Own' and 'Other Provision'?

"**Own Provision**" is virtually the same as "Local Authority Provision". It refers to all the services plus associated costs provided by the local authority for itself. "**Other Provision**" includes the Voluntary, Private and Independent Sector. It can also include services bought from another LA. The distinction between own and other really boils down to whether the LA "provided it" (own) or "bought it" (other). Other provision should also include a proportion of the overheads. Even if these overheads are the authority's own expenditure they should still be apportioned and allocated to the service to which they relate, including "Other Provision" (See Q20. for an example).

Joint Provision is quite different. This is usually a partnership arrangement between local authorities and National Health Service bodies. Both parties may fund the provision in some way or another **but the LA is only expected to show the income and expenditure relating to its own contribution** (so far as the PSS EX1 is concerned). See the link below for more details.

<http://www.dh.gov.uk/PolicyAndGuidance/OrganisationPolicy/IntegratedCare/HealthAct1999PartnershipArrangements/fs/en>

10. We are unable to analyse activity between 'own' and 'other' provision, how should we record this?

Where an authority is unable to analyse activity between "Own" and "Other" provision, they should show everything as "own provision" OR "other provision". It doesn't matter which option they choose, providing that activity AND expenditure is treated the same way. (If you have an estimate of which is the most predominant it would be preferable to select that option).

D. Expenditure and Income

11. Is it possible to summarise the types of income included on the PSS EX1 return and where they should be recorded?

Summary of the types of income to be included in columns L to O. Note that specific government grants are not included in these columns:-

Column G, client contributions

Part III accommodation charges (residential care)
Rents from service users in group homes
DSS / Housing Benefits which are regarded as the service user's entitlement
Charges for day care
Charges for home care
Charges for meals
Contributions towards disability equipment and adaptations
Any other contributions by service users for services
Sales (e.g. materials, meals for non-residents, charges for private telephone calls, miscellaneous income)

Column H, income from joint arrangements

Joint Finance (section 75, formerly Section 31), Shared Funding and contributions from Health Authorities

Column I, income from NHS

Contributions from the NHS (Section 256, formerly Section 28a).
EXCLUDES the contributions towards free nursing care which should be netted off expenditure.

Column J, other income

Contributions from other local authorities for services
Other contributions which do not relate to services received by service users

12. How should we report income from the NHS?

The most important principle to bear in mind when completing the PSSEX1 is that expenditure and activity should be recorded in a consistent fashion so that derived unit costs are meaningful. The CIPFA Service Expenditure Analysis states that in the case of pooled budgets and joint arrangements only the CASSR's own expenditure contribution should be recorded; this is also the case for Care Trusts, (BVACOP 2007, p3.10 paragraph 4.0). In order to produce meaningful unit costs, it follows that only the CASSR's share of activity should be recorded in this spreadsheet. Often this will be clearly known but, if not, it will often be possible to estimate this based on periodic activity returns or a split pro-rata to expenditure. If exceptionally joint activity cannot be split, the total joint expenditure should be entered and the other party's contribution should be shown under income from joint arrangements. Services purchased from other CASSRs should be treated similarly.

Income from the NHS should be recorded under column I on Incl. SSMSS. Previously this may have been included in the "income from joint arrangements" or "other income" columns.

Under Section 256, Health CASSRs can reimburse CASSR expenditure. The CASSR expenditure should be recorded gross of these contributions and the contributions should be shown under "Income from NHS". In order to produce meaningful unit costs, the activity for residential and nursing placements funded wholly by the NHS should be included at lines 95 to 111 as it will not be included under supported residents on the Key Statistics (KS1) return.

13. What is the difference between the different types of Expenditure included on the Incl SSMSS worksheet (Total, Net Total, Gross Total)?

Net Current Expenditure and Net Total Expenditure are "official terminology" used in most of the financial returns. Current Expenditure, whether gross or net, excludes capital charges. Therefore Net Current Expenditure (column Q) is all the expenditure, excluding capital charges, less all the income. Net Total Expenditure (column L) is basically Net Current Expenditure plus the capital charges.

Columns Q and L relate to a single authority's situation. How much they have spent, excluding/including capital charges, less any income. With regards to Gross Total Expenditure (column M) this takes all the expenditure and deducts the income from joint arrangements and other income. This is to remove any "double counting" which I will now try and explain by way of examples.

Example 1

Authority A runs a day centre which is used by service users from Authority B. Authority A knows that the centre costs them £100k to run and charges Authority B £10k per annum. The accounts for Authority A will show £100k as expenditure under "Own Provision" and £10k as "Other Income". The accounts for Authority B will show £10k as expenditure under "Provision by Others". If we were to take just the Gross Expenditure for the two authorities it would appear that National Expenditure (if these were the only two authorities in existence) amounted to £110k. We know that this is not true as there is only one centre which costs £100k and Authority A receives a contribution of £10k from Authority B. Hence we need to deduct "Other Income" from the Gross Current Expenditure (£100k + £10k - £10k).

Example 2

Authority A runs a day centre under joint arrangements with the local Health Authority. The centre costs Authority A £50k to run and they receive a contribution of £15k from the Health Authority. The accounts for Authority A will show £50k as expenditure under "Own Provision" and £15k as "Income from Joint Arrangements". The accounts for the Health Authority will show expenditure of £15k (somewhere). As in the previous example, to obtain the National picture we need to add together all the expenditure incurred by local and health authorities and deduct income from joint arrangements.

This is why column M deducts income from joint arrangements/NHS and other income but not income from service user contributions. The aim is to deduct the contributions between the health partners whether they are social services authorities or health authorities. I hope this adequately explains things.

14. How do we record Third Party Top-Ups?

Third party top-up payments should not be included at all on the PSSEX1. So, effectively they are netted off gross expenditure. Hence gross expenditure will be your local authority's gross expenditure and will not include any additional expense incurred because a third party are contributing towards the costs.

15. Under which column should I include recharges to PCT's and Mental Health Trusts for staff salaries?

This should be treated as income from joint arrangements, column H.

E. Direct Payments

16. Should direct payments be recorded as own or other provision?

Direct Payments have to be included under "Provision by Others" because Service users (or their representatives) are not permitted to purchase services from the local authority. Therefore, no direct payments should be shown as "Own Provision".

17. How do we record Direct Payments made to Carers?

Referring to the CIPFA Best Value Accounting Code of Practice:

Older People

Direct payments Include the value of direct payments made to older people for the purchase of care services. Also include the costs of administering the payments to service users and grants to voluntary organisations that support direct payments users.

Exclude direct payments to carers of older people, which should be included under Other services to older people.

So for adults and older people, direct payments to carers should go under "Other services..." for the relevant service user group. B10, C10, D10, E10 etc. For children, direct payment expenditure is all recorded on line OC3.

F. Different Services

18. How do we record transport costs?

Transport costs should be allocated according to how the service is provided. For example if the Secure Accommodation is "Provision by Others" then the associated transport costs should also be allocated to "Provision by Others" (even if the transport is provided by the authority's own transport fleet). Similarly, if the Secure Accommodation is "Own Provision" and the transport is provided by a Private Company, the associated transport costs should be allocated to "Own Provision".

19. How do we record expenditure on meals in residential/care homes?

The meals section of the SEA states to exclude meals provided at day centres as it is included in the Day Care service line. This is the same for residential care on the PSS EX1.

20. For the meals service, we buy the meals in from a company but arrange the delivery of those meals ourselves by in-house transport services. How do we record the expenditure?

The activity guidance states to "treat meals prepared by an outside contractor but delivered by the internal home care service as provided by the LA [own provision]"

In order to correctly match activity to expenditure for the unit costs, the full cost should be classed as in-house [own provision].

21. Is equipment e.g. for minor adaptations classed as own provision or provision by others?

Equipment provided from local authority stores should be classed as "own provision". Adaptations to property which may be carried out by an outside contractor should be classed as "provision by others".

22. We have a residential home that is in need of a great deal of refurbishment e.g. new bathrooms, carpets etc. This work is over and above the annual maintenance, how should we include this expenditure?

Usually any large amount of expenditure, such as building a new home or a major refurbishment, would be treated by the local authority as capital expenditure. This would be "written off" over a number of years (normally the expected life of the asset, or in this case, when they think the next major refurbishment will be due). The amount "written off" each year would then be classed as capital charges. These would be included on the PSSEX1 return under the appropriate column and against residential accommodation. In this way, the unit costs are not skewed because the capital charges will appear annually.

If the local authority has a budget to support a major refurbishment and hence treats the expenditure as revenue, then they will have to include this expenditure under the "own provision" column and against residential accommodation. This will skew the unit costs and we would need to know what they have done in order to explain the anomaly.

Only the local authority can decide how they are funding the expenditure, whether it is from Capital or from Revenue.

G. Grants

23. What is the purpose of the Grants to Voluntary organisations column?

The purpose of the 'Grants to voluntary organisations' column was to have somewhere for authorities to place expenditure which could not be matched with activity. In the past all expenditure was either own or other provision regardless of whether there was activity or not and this distorted some unit costs. Therefore, if it is not included in the care plan, we are not counting activity and so the expenditure should be placed in the new column.

The important thing is that authorities do not exclude a great chunk of expenditure from the PSSEX1 altogether. The total must balance back to their accounts.

24. If the organisation to which the grant is made is not in the voluntary sector (i.e. private sector or other government body) and the service is not in the care plan should this go in the grants column?

This expenditure should be included in the new 'Grants to Voluntary Organisations' column, even though the organisations may not be voluntary. The purpose of the new column was to have somewhere for authorities to place expenditure which could not be matched with activity, therefore if it is not included in the care plan, we are not counting activity and so the expenditure should be placed in the new column.

25. How should we include carer's grants?

As with other specific grants, the expenditure should be shown alongside the relevant service line (home care, day care etc.) and then the total value of the Grant should be entered in cell L190 .

26. How do we treat "Area Based Grants"?

For the purpose of the PSSEX1 treat Area Based Grants as Specific Grants. Expenditure funded by specific grants should be included in columns C and D. Specific grants should not be included as income in columns G to J. The total value of specific grants should be entered in cell L190 of the Incl SSMSS sheet.

27. Do we include "contracts" which have been set up to provide respite care provision? Does this change if the respite provision is for the benefit of the carer and not the service user?

The BVACOP states that: "Expenditure, including direct payments, on support for carers rather than service users that is not included in any of the other divisions of service should be included under "Other Services" for each of the service user groups. So, in other words the grants/contracts in support of carers for which there is no activity should be shown in the "grants column" against the relevant service line (if this can be determined) or failing that in the "Other Services" line

28. How do we record grants for the provision of day care, and luncheon clubs, when some individuals attend as part of their care plan, whilst other just drop in to socialize?

Point 6 of 'Notes for Guidance' on the 'Grants & Comments' worksheet deals with this issue:

"6. Where grants are provided to organisations to provide a mix of services specified in the care plan of assessed service users and those that are not, councils can take one of two approaches:

- only include organisations where the "majority" (over 50%) of services provided are those that are not included in the care plan of assessed service users.
- estimate what part of the grant supports services not specified in the care plan of assessed service users."

29. How do we record the Sure Start grant?

Only the Social Services element of any Sure Start spending should be included on the PSSEX1. However there is no one particular line on the PSSEX1 where the proportion of Social Services expenditure should be recorded as it depends upon the type of service/support provided.

30. When grants are split between social care and other departments or organisations (e.g. Life Long Learning) how do we include the expenditure?

Please only include the social care proportion of expenditure supported by the grant.

H. Other

31. On the PSS EX1 'Activity Data' worksheet, Lines 215 to 218 asks for numbers of reviews completed. Can you confirm if the figures required are counts of 'people', or counts of 'review events'?

The number of reviews is required, where one person can have more than one review.

32. Should we record Equal Pay expenditure?

Equal Pay claims fall under "Exceptional Items" on the RO3 and hence should be included in PSS EX1.

Please include this expenditure on the "Other" row within each service user group so that it does not distort the unit costs for the current year. Additionally, it would be helpful if you could add a comment on the "Grants & Comments" tab of the spreadsheet to state the amounts involved in these equal pay claims in case year on year anomalies need to be clarified.

33. How should we record expenditure for multi-functional establishments?

The most important factor is that the expenditure matches the activity so that resulting Unit Costs are accurate, therefore you should apportion the expenditure between the different functions of the establishment.

I. 2008/09 Memorandum Items

34. What is meant by 'Equipment Prescriptions'?

Prescriptions of equipment refer to cases where a client has received a prescription from the CASSR for an item of equipment under the Transforming Community Equipment and Wheelchair Services programmes.

[TCEWS; see

<http://www.dh.gov.uk/en/SocialCare/Socialcarereform/Communityequipmentservices/index.htm> and <http://www.csed.csip.org.uk/solutions/solutions/transforming-community-equipment.html> for further information])

TCEWS is a new initiative and we expect that the majority of CASSRs will not be involved with it at the moment. If this is the case then please leave this section blank.

35. What is meant by 'Community Support Services'?

Our current guidance for Community Support Services states that:

"Provision of support or oversight by workers for those living in their own accommodation in the community, excluding group homes and supported living settings (which are covered under a different memorandum line (rows 137-140 in the Activity Sheet))."

No personal care involved:

May be part of a care plan for the person supported or for a property / group of properties and those living there."

From this it can be seen that Community Support Services are very similar to Home Help/Home Care services. Indeed there is a very thin line between some aspects of Community Support Services and Home Help/Home Care. The HH1 definition (see RAP Guidance, Pg 70 available at <http://www.ic.nhs.uk/webfiles/Services/Social%20care/Collections%202008%2009/RAP/Info-and-Guide-for-RAP-2008-09-v1.3.pdf>) should be used in completing the Home Help/Home Care elements of the PSS EX1, whilst anything that does not fit into this definition should be classed as Community Support Services.

Community Support Services would also include peripatetic support staff who supervise people living in the community and liaise with other agencies.

J. General/Spreadsheet Guidance

36. Who is collecting information on Children's expenditure?

From 2008/09 we will no longer be collecting information on Children's expenditure, this responsibility is now with DCSF (Department for Children, Schools and Families). If you have any queries please contact:

- Cheryl Bailey cheryl.bailey@dcsf.gsi.gov.uk
- Marcia Richards marcia.richards@dcsf.gsi.gov.uk

37. In the case of very low numbers how do we record non integers?

In these cases, please input 0.14 (for example) to make related unit costs as accurate as possible. A message will be displayed to say "If not available type ..". Click "yes" and the decimal figure will be accepted. The cell is formatted to show the figure as an integer but will store the figure as the exact value.

38. Regarding service users who change age boundaries during the year, at what point do we take the age?

The principles underlying recording activity data on PSS EX1 should be the same as for RAP and HH1, and in the RAP return it states that age should be calculated as at 31st March.

Therefore as expenditure and activity should match across the PSSEX1 you should take the service users age as at 31st March and show all 52 weeks against that age group.

39. A Unit cost is not being calculated.

- 1) Verify which unit cost on the Unit Cost sheet is not being calculated.
- 2) Look in column L and M to see which activity and expenditure cells are being used in the calculation of the Unit Cost.
- 3) Check the relevant "activity data" cells for ".." which indicates data not available. If a cell contains ".." then the relevant Unit Cost will not be calculated as an indicator cannot be calculated where data are not available.
- 4) Contact us if you require more help

40. Where can I view the latest PSSEX1 publications?

The PSSEX1 publications can be found, as with all our publications, at the following address:

<http://www.ic.nhs.uk/statistics-and-data-collections/social-care/adult-social-care-information>

You can view all CIPFA publications, including commentaries and summary tables for the PSS EX1, by registering free of charge at the following website:

<http://www.cipfastats.net/socialservices/pssactuals/>

41. Who should I contact for information regarding our Performance Indicators?

If you are seeking guidance around the how to complete the PSSEX1 and what data will be included in your Performance Indicators, then The NHS Information Centre for Health and Social Care can help (see contact details below).

All other information including actual indicators and the rationale behind them please contact:

For Adult's: CSCI - enquiries@csci.gsi.gov.uk

42. Where can I download the spreadsheet?

Your spreadsheet should be downloaded and uploaded using our secure internet based facility, which can be found at:

<http://www.icweb.nhs.uk/idcpssex1>

Alternatively you can also download a version from our website:

<http://www.ic.nhs.uk/our-services/improving-social-care-information/social-care-collections/collections-2008>

43. What is my Logon Account and Password?

Your Logon Account and Password can be obtained and reset through your contact at the NHS Information Centre.

If you have any more queries that can not be answered here or using the PSS EX1 Guidance, please do not hesitate to get in touch.

Email: PSSEX1@ic.nhs.uk Telephone: Dan O'Neill – 0113 254 7187