



## CÙRAM IS SLÀINTE NAN EILEAN SIAR

WESTERN ISLES HEALTH AND SOCIAL CARE PARTNERSHIP

# Integrated Joint Board - Financial monitoring report for the 6 months to 30<sup>th</sup> September 2022

## Introduction

The financial and workforce monitoring report provides an overview of the Integrated Joint Board's financial position at the end of September 2022. It contains the following sections:

1. Key Figures and Comments
2. Income and Expenditure
3. Chief Officer's Administration and Management budgets
4. Head of Locality Services budgets
5. Head of Partnership Services budgets
6. Head of Dental Services budgets
7. Head of Mental Health budgets
8. Associate Medical Director budgets
9. Alcohol and Drugs Partnership
10. NHS Set Aside budgets
11. Financial Efficiency Plan
12. Risks
13. Glossary

## 1. Key Figures and Comments

|                               | Year To Date Month 6 |               |                | Full Year Projection |               |            |
|-------------------------------|----------------------|---------------|----------------|----------------------|---------------|------------|
|                               | Budget               | Actual        | Variance       | Budget               | Projection    | Variance   |
|                               | Under/(over)         |               |                | Under/(over)         |               |            |
|                               | £'000                | £'000         | £'000          | £'000                | £'000         | £'000      |
| NHS                           | 21,386               | 22,581        | (1,195)        | 44,723               | 46,057        | (1,334)    |
| CnES                          | 12,625               | 13,425        | (801)          | 25,249               | 25,464        | (215)      |
| Earmarked Reserves            | -                    | -             | -              | -                    | (200)         | 200        |
| Specific Reserves             | -                    | -             | -              | -                    | (600)         | 600        |
| General Reserves              | -                    | -             | -              | -                    | (749)         | 749        |
| <b>Total Integrated Board</b> | <b>34,011</b>        | <b>36,006</b> | <b>(1,996)</b> | <b>69,972</b>        | <b>69,972</b> | <b>(0)</b> |

### Headlines

- 1.1 At 30<sup>th</sup> June 2022 the Board is showing an overspend of **£1,996k** and a projected breakeven position once budgeted reserves have been applied and residential and other income accruals have been adjusted.
- 1.2 There are a number of assumptions that have had to be made when producing the month 6 accounts. These are as follows:
- NHS Pay award will be fully funded when agreed and passed on to IJB
  - Local Authority will receive part funding for the pay award which Social Care will receive their share
  - For this financial year any shortfall relating to the LA pay award will come from general reserves,
  - Health and Social Care Partnership will be fully funded for Covid up to the agreed level of reserves
  - All recurring allocations due to NHS Western Isles relating to Health and Social Care Partnership will be received in full
  - Assumption about winter inflations including heating will remain high
- 1.3 The IJB continue to require funding for Covid-19 costs. There is carry forward funding available for Covid-19 from reserves and this will be adequate for the IJB needs for this financial year. Previously NHS Western Isles has received Covid-19 Funding for prescribing which they will not this year, but it is likely that for this year only there will be enough Covid-19 reserves to cover other increased cost, However, this funding is not recurring.

### Month 6 high level variances

- 1.5 There are a number of high- level variances which are summarised below and detailed in the sections 2 to 10:
- CnES Residential Care – There is a projected overspend of **£614k**. The overspend can be broken down to the main reasons as follows: to **£259k** estimated pay award, Goathill **£313k**, increase relief and sickness **£260k**, utility costs **£132k** (of this £86k

is fuel oil) less **£350k** Covid Funding. Reserves are covering Goathill, however, when producing the Goathill budget it was expected the care home would be opened by 1<sup>st</sup> October but delays in building and finishing means it is likely to be the new calendar year. Adjustments will be made to the projections over the next few months but the decision has been taken to show the cost in full as other costs within residential are very volatile i.e. cost of fuel and supplies.

- *Psychiatric Consultants* – NHS Western Isles has a vacant post plus problems filling an on-call rota without calling on agency staff. The cost of using agency staff not only for the 40 hours day rota but for the 24/7 rota have been crippling with rates of pay upwards of £140 per hour plus VAT. This is unsustainable and the Board is looking at completing the previous Mental Health Transformation and whether we need consultants to provide 24/7 cover. The projected overspend is **£431k**.
- *GP OOH* – There is an identified pressure of **£509k** in the Boards OOH service for both managing the community hospital in Barra and for the GP OOH service in Barra and the Uist. An option paper has been drawn up and we are hoping to put in place a cost neutral solution if recruitment is possible. Recruitment has been difficult, and the Board has had to use locum GP at a sizable cost to sustain the service at no detriment.
- *Community Hospitals* – There is a projected overspend of **£252k** at the Uist and Barra Hospital due to the use of agency staff and bank to cover vacancies, sickness and Covid related absences.
- *Medical Consultants* – It has been necessary to cover vacant posts and annual leave with high-cost agency staff both in Medical Consultants and specialist Doctors. There is an assumption that use of agency will drop in the 2<sup>nd</sup> half of the year, but this service is a risk of further overspending. Current yearend projection is **£358k** overspend.
- There is a projected underspend of **£291k** in the homecare services. This is mostly due to the level of vacancies held, net underspend of **£1,303k**, offset by expected pay award of approx. **£203k** together with projected agency costs (including accommodation) of **£779k**.

## 2. Income and Expenditure Summary

Sections 2-9 of this report provide further detail on the operational position

| Income & Expenditure<br>at Month 6 | Year to Date  |               |                              | Full Year Projection |               |                              |
|------------------------------------|---------------|---------------|------------------------------|----------------------|---------------|------------------------------|
|                                    | Budget        | Actual        | Variance<br>under/<br>(over) | Budget               | Actual        | Variance<br>under/<br>(over) |
|                                    | £'000         | £'000         | £'000                        | £'000                | £'000         | £'000                        |
| <b>Expenditure</b>                 |               |               |                              |                      |               |                              |
| Chief Officer - Management         | 867           | 1,282         | (416)                        | 3,623                | 3,365         | 259                          |
| Adult Social Services              | 12,346        | 12,708        | (362)                        | 24,692               | 25,079        | (387)                        |
| Allied Health Professionals        | 1,337         | 1,151         | 186                          | 2,674                | 2,489         | 185                          |
| Community Nursing and Hospital     | 3,334         | 3,471         | (138)                        | 6,866                | 7,069         | (203)                        |
| Community Care                     | 934           | 934           | 0                            | 1,869                | 1,869         | 0                            |
| Head of Dental Services            | 1,608         | 1,555         | 53                           | 2,887                | 2,904         | (17)                         |
| Head of Mental Health Services     | 1,509         | 1,868         | (359)                        | 2,974                | 3,506         | (532)                        |
| Associate Medical Director         | 8,185         | 8,544         | (359)                        | 16,375               | 16,953        | (578)                        |
| Alcohol and Drugs Partnership      | 224           | 208           | 16                           | 679                  | 679           | 0                            |
| Acute Set Aside                    | 3,667         | 4,285         | (618)                        | 7,333                | 7,609         | (276)                        |
| Earmarked Reserves                 | 0             | 0             | 0                            | 0                    | (200)         | 200                          |
| Specific Reserves                  | 0             | 0             | 0                            | 0                    | (600)         | 600                          |
| General Reserves                   | 0             | 0             | 0                            | 0                    | (749)         | 749                          |
| <b>Total Net Cost</b>              | <b>34,011</b> | <b>36,006</b> | <b>(1,997)</b>               | <b>69,972</b>        | <b>69,972</b> | <b>(0)</b>                   |

- 2.1 The above table shows the IJB's overall spending position at the end of Month 6 analysed by Service. Subsequent sections give more detail on each of the lines shown above.

## 3. Chief Officer Management

| Chief Officer - Management<br>at Month 6 | Year to Date |              |                              | Full Year Projection |              |                              |
|------------------------------------------|--------------|--------------|------------------------------|----------------------|--------------|------------------------------|
|                                          | Budget       | Actual       | Variance<br>under/<br>(over) | Budget               | Actual       | Variance<br>under/<br>(over) |
|                                          | £'000        | £'000        | £'000                        | £'000                | £'000        | £'000                        |
| Community Management                     | 551          | 513          | 38                           | 1,102                | 1,017        | 85                           |
| Community Admin                          | 37           | 52           | (15)                         | 73                   | 71           | 2                            |
| Integration Funds                        | 0            | 0            | 0                            | 1,891                | 1,891        | 0                            |
| CnES Management and Admin                | 126          | 564          | (439)                        | 251                  | 80           | 172                          |
| Housing Services                         | 153          | 153          | 0                            | 306                  | 306          | 0                            |
| <b>Surplus/ (Deficit)</b>                | <b>867</b>   | <b>1,282</b> | <b>(416)</b>                 | <b>3,623</b>         | <b>3,365</b> | <b>259</b>                   |

- 3.1 The above table shows the spending position on the Chief Officer's management budgets.
- 3.2 The in-year position for CnES Management and Admin has been adjusted for the drawn down of reserves for the NHS partners budget. Further adjustments will be required by year end. The underspend of £259k at year end is due to management and Admin vacancies.

#### 4. Adult Social Services

| Adult Social Care<br>at Month 6        | Year to Date  |               |                              | Full Year Projection |               |                              |
|----------------------------------------|---------------|---------------|------------------------------|----------------------|---------------|------------------------------|
|                                        | Budget        | Actual        | Variance<br>under/<br>(over) | Budget               | Actual        | Variance<br>under/<br>(over) |
|                                        | £'000         | £'000         | £'000                        | £'000                | £'000         | £'000                        |
| Adult Care and Support Services        | 1,695         | 2,030         | (335)                        | 3,390                | 3,376         | 14                           |
| Adult Care Transport                   | 74            | 67            | 6                            | 148                  | 178           | (30)                         |
| Assessment and Care Services           | 707           | 942           | (234)                        | 1,415                | 1,422         | (7)                          |
| Care and Repair                        | 153           | 153           | 0                            | 306                  | 306           | 0                            |
| CnES Home Care                         | 3,102         | 2,546         | 556                          | 6,205                | 5,913         | 291                          |
| CnES Residential Care                  | 2,684         | 3,345         | (661)                        | 5,369                | 5,983         | (614)                        |
| Commissioning and Partnership Services | 1,488         | 1,220         | 268                          | 2,976                | 3,044         | (68)                         |
| Criminal Justice                       | 135           | 116           | 19                           | 271                  | 244           | 26                           |
| Independent Care Homes                 | 1,007         | 1,431         | (424)                        | 2,014                | 2,014         | 0                            |
| Mainland Placements                    | 1,299         | 857           | 442                          | 2,598                | 2,598         | 0                            |
| <b>Surplus/ (Deficit)</b>              | <b>12,346</b> | <b>12,708</b> | <b>(362)</b>                 | <b>24,692</b>        | <b>25,079</b> | <b>(387)</b>                 |

- 4.1 The above table shows the spending position of Adult Social Care. There is an in year overspend of **£362k** and a projected overspend of **£387k**.
- 4.2 CnES Residential Care – There is a projected overspend of **£614k**. The overspend can be broken down to the main reasons as follows: to **£259k** estimated pay award, Goathill **£313k**, increase relief and sickness **£260k**, utility costs **£132k** (of this £86k is fuel oil) less **£350k** Covid Funding. Reserves are covering Goathill, however, when producing the

Goathill budget it was expected the care home would be opened by 1st October but delays in building and finishing means it is likely to be the new calendar year. Adjustments will be made to the projections over the next few months but the decision has been taken to show the cost in full as other costs within residential are very volatile i.e. cost of fuel and supplies.

- 4.3 There is a projected underspend of **£291k** in the homecare services. This is mostly due to the level of vacancies held, net underspend of **£1,303k**, offset by expected pay award of approx. **£203k** together with projected agency costs (including accommodation) of **£779k**.

## 5. Allied Health Professionals

| Allied Health Professionals<br>at Month 6 | Year to Date |              |                           | Full Year Projection |              |                           |
|-------------------------------------------|--------------|--------------|---------------------------|----------------------|--------------|---------------------------|
|                                           | Budget       | Actual       | Variance                  | Budget               | Actual       | Variance                  |
|                                           | £'000        | £'000        | under/<br>(over)<br>£'000 | £'000                | £'000        | under/<br>(over)<br>£'000 |
| Podiatry                                  | 260          | 222          | 38                        | 520                  | 477          | 43                        |
| Dietetics                                 | 222          | 208          | 14                        | 443                  | 441          | 2                         |
| Occupational Therapy                      | 363          | 267          | 96                        | 727                  | 669          | 58                        |
| Physiotherapy                             | 492          | 454          | 38                        | 984                  | 902          | 82                        |
| <b>Surplus/ (Deficit)</b>                 | <b>1,337</b> | <b>1,151</b> | <b>186</b>                | <b>2,674</b>         | <b>2,489</b> | <b>185</b>                |

- 5.1 The above table shows the spending position on the Allied Health Professionals budgets. There is a **£186k** projected underspend in year and a projected **£185k** underspend at the year end. The underspends are due to hard to fill posts.

## 6. Community Nursing including Community Hospitals

| Community Nursing and Hospital<br>at Month 6 | Year to Date |              |                              | Full Year Projection |              |                              |
|----------------------------------------------|--------------|--------------|------------------------------|----------------------|--------------|------------------------------|
|                                              | Budget       | Actual       | Variance<br>under/<br>(over) | Budget               | Actual       | Variance<br>under/<br>(over) |
|                                              | £'000        | £'000        | £'000                        | £'000                | £'000        | £'000                        |
| Community Nursing                            | 2,126        | 2,123        | 3                            | 4,450                | 4,401        | 49                           |
| Community Hospitals                          | 1,208        | 1,348        | (141)                        | 2,416                | 2,668        | (252)                        |
| <b>Surplus/ (Deficit)</b>                    | <b>3,334</b> | <b>3,471</b> | <b>(138)</b>                 | <b>6,866</b>         | <b>7,069</b> | <b>(203)</b>                 |

- 6.1 There is a projected overspend of **£252k** at the Uist and Barra Hospital due to the use of agency staff and bank to cover vacancies and sickness and Covid related absences.

## 7. Community Care

| Community Care<br>at Month 6 | Year to Date |            |                              | Full Year Projection |              |                              |
|------------------------------|--------------|------------|------------------------------|----------------------|--------------|------------------------------|
|                              | Budget       | Actual     | Variance<br>under/<br>(over) | Budget               | Actual       | Variance<br>under/<br>(over) |
|                              | £'000        | £'000      | £'000                        | £'000                | £'000        | £'000                        |
| Community Care               | 934          | 934        | 0                            | 1,869                | 1,869        | 0                            |
| <b>Surplus/ (Deficit)</b>    | <b>934</b>   | <b>934</b> | <b>0</b>                     | <b>1,869</b>         | <b>1,869</b> | <b>0</b>                     |

- 7.1 The above table shows the spending position on the Community Care budget. There are no major variances projected at the year end. In year underspend is due to awaiting invoicing.

## 8. Head of Dental Services

| Head of Dental Services<br>at Month 6 | Year to Date |              |                              | Full Year Projection |              |                              |
|---------------------------------------|--------------|--------------|------------------------------|----------------------|--------------|------------------------------|
|                                       | Budget       | Actual       | Variance<br>under/<br>(over) | Budget               | Actual       | Variance<br>under/<br>(over) |
|                                       | £'000        | £'000        | £'000                        | £'000                | £'000        | £'000                        |
| Community Dental inc. Oral Health     | 235          | 208          | 27                           | 141                  | 136          | 5                            |
| General Dental Services               | 1,373        | 1,347        | 26                           | 2,746                | 2,768        | (22)                         |
| <b>Surplus/ (Deficit)</b>             | <b>1,608</b> | <b>1,555</b> | <b>53</b>                    | <b>2,887</b>         | <b>2,904</b> | <b>(17)</b>                  |

- 8.1 The above table shows the spending position on the Dental Budget. There are no major variances projected at the year end.

## 9. Head of Mental Health Services

| Head of Mental Health Services<br>at Month 6 | Year to Date |              |                              | Full Year Projection |              |                              |
|----------------------------------------------|--------------|--------------|------------------------------|----------------------|--------------|------------------------------|
|                                              | Budget       | Actual       | Variance<br>under/<br>(over) | Budget               | Actual       | Variance<br>under/<br>(over) |
|                                              | £'000        | £'000        | £'000                        | £'000                | £'000        | £'000                        |
| Mental Health Management                     | 325          | 333          | (8)                          | 608                  | 596          | 12                           |
| Mental Health Consultants                    | 266          | 553          | (287)                        | 531                  | 962          | (431)                        |
| Mental Health Nursing                        | 918          | 982          | (64)                         | 1,835                | 1,948        | (113)                        |
| <b>Surplus/ (Deficit)</b>                    | <b>1,509</b> | <b>1,868</b> | <b>(359)</b>                 | <b>2,974</b>         | <b>3,506</b> | <b>(532)</b>                 |

- 9.1 The above table shows the spending position on the Head of Mental Health budgets.
- 9.2 Psychiatric Consultants – NHS Western Isles has a vacant post plus problems filling an on-call rota without calling on agency staff. The cost of using agency staff not only for the 40 hours day rota but for the 24/7 rota have been crippling with rates of pay upwards of £140 per hour plus VAT. This is unsustainable and the Board is looking at completing the previous Mental Health Transformation and whether we need consultants to provide 24/7 cover. The projected overspend is **£431k**.
- 9.3 There is a high level of sickness in the CPN which has resulted in having to used specialist agency mental health nurses to ensure sustainability of this service. This is resulting in a projected overspend of **£113k**.

## 10. Associate Medical Director

| Associate Medical Director<br>at Month 6 | Year to Date |              |                              | Full Year Projection |               |                              |
|------------------------------------------|--------------|--------------|------------------------------|----------------------|---------------|------------------------------|
|                                          | Budget       | Actual       | Variance<br>under/<br>(over) | Budget               | Actual        | Variance<br>under/<br>(over) |
|                                          | £'000        | £'000        | £'000                        | £'000                | £'000         | £'000                        |
| Community Medical                        | 103          | 103          | 0                            | 206                  | 206           | 0                            |
| GMS                                      | 3,537        | 3,537        | 0                            | 7,379                | 7,379         | 0                            |
| GPS - Prescribing                        | 2,844        | 2,925        | (81)                         | 5,687                | 5,735         | (48)                         |
| FHS                                      | 1,202        | 1,204        | (2)                          | 2,104                | 2,104         | 0                            |
| Out of Hours                             | 499          | 728          | (229)                        | 999                  | 1,508         | (509)                        |
| <b>Surplus/ (Deficit)</b>                | <b>8,185</b> | <b>8,497</b> | <b>(312)</b>                 | <b>16,375</b>        | <b>16,932</b> | <b>(557)</b>                 |

- 10.1 The above table shows the spending position on the Associate Medical Director budget.
- 10.2 Previously NHS Western Isles has received Covid-19 Funding for prescribing but early indications are that we will not be able to use Covid reserves for prescribing. The Board will not lose the reserves but will need to allocate these funds appropriately to another service, this will be undertaken at month 7.

- 10.3. *GP OOH* – There is an identified pressure of **£509k** in the Boards OOH service for both managing the community hospital in Barra and for the GP OOH service in Barra and the Uist. An option paper has been drawn up and we are hoping to put in place a cost neutral solution if recruitment is possible. Recruitment has been difficult, and the Board has had to use locum GP at a sizable cost with no detriment.

## 11. Alcohol and Drugs Partnership

| Alcohol & Drugs Partnership<br>at Month 6 | Year to Date |            |                              | Full Year Projection |            |                              |
|-------------------------------------------|--------------|------------|------------------------------|----------------------|------------|------------------------------|
|                                           | Budget       | Actual     | Variance<br>under/<br>(over) | Budget               | Actual     | Variance<br>under/<br>(over) |
|                                           | £'000        | £'000      | £'000                        | £'000                | £'000      | £'000                        |
| Alcohol and Drugs Partnership             | 224          | 208        | 16                           | 679                  | 679        | 0                            |
| <b>Surplus/ (Deficit)</b>                 | 224          | <b>208</b> | 16                           | <b>679</b>           | <b>679</b> | 0                            |

- 11.1 The above table shows the spending position on the Alcohol and Drugs Partnership budget. There are no major variances projected at the year end.

## 12. NHS Set Aside

| Set Aside<br>at Month 6     | Year to Date |              |                              | Full Year Projection |              |                              |
|-----------------------------|--------------|--------------|------------------------------|----------------------|--------------|------------------------------|
|                             | Budget       | Actual       | Variance<br>under/<br>(over) | Budget               | Actual       | Variance<br>under/<br>(over) |
|                             | £'000        | £'000        | £'000                        | £'000                | £'000        | £'000                        |
| Acute Nursing               | 2,129        | 2,307        | (178)                        | 4,254                | 4,279        | (25)                         |
| SLA - General Medicine      | 309          | 309          | 0                            | 617                  | 617          | 0                            |
| General Medical Consultants | 666          | 1,009        | (343)                        | 1,334                | 1,692        | (358)                        |
| Pharmacy                    | 224          | 254          | (30)                         | 449                  | 325          | 124                          |
| ECR - Adult Mental Health   | 339          | 406          | (67)                         | 679                  | 696          | (17)                         |
| <b>Surplus/ (Deficit)</b>   | <b>3,667</b> | <b>4,285</b> | <b>(618)</b>                 | <b>7,333</b>         | <b>7,609</b> | <b>(276)</b>                 |

- 12.1 The above table shows the spending position on the NHS Set Aside budget. The set aside budget is showing an in year overspend of **£618k** and a projected overspend of **£276k**.
- 12.2 There are emerging pressures on the Acute Nursing budget with high bank covering contingency beds in the medical wards, for covid related costs there will be an adjustment made but not for covering delayed discharges.

- 12.3 Medical Consultants – It has been necessary to cover vacant posts and annual leave with high-cost agency staff both in Medical Consultants and specialist Doctors. There is an assumption that use of agency will drop in the 2<sup>nd</sup> half of the year, but this service is a risk of further overspending. Current yearend projection is **£358k** overspend.

### 13. Financial Efficiency Plan

- 13.1 To balance the IJB budget and afford Goathill not only did the Partners have to make savings but previous earmarked reserves and the full cost of the old care units were included to bridge the gap. The table below shows the savings excluding use of reserves.

| Summary                 | Plan<br>£'000 | M6 Target<br>£'000 | Actual<br>£'000 | Projection<br>£'000 | Variance<br>£'000 | Risk |
|-------------------------|---------------|--------------------|-----------------|---------------------|-------------------|------|
| NHS Vacancies           | 476           | 238                | 238             | 476                 | -                 | L    |
| IJB NHS Staff Travel    | 26            | 13                 | 13              | 26                  | -                 | M    |
| Dental Efficiencies     | 70            | 35                 | 35              | 70                  | -                 | L    |
| Financial Flexibilities | 256           | 128                | 128             | 256                 | -                 | L    |
| CNES Vacancies          | 500           | 250                | 250             | 500                 | -                 | L    |
| Care Units              | 281           | 141                | 141             | 281                 | -                 | L    |
| <b>Total</b>            | <b>1,609</b>  | <b>805</b>         | <b>805</b>      | <b>1,609</b>        | -                 |      |

### 14. Risks

- 14.1 There are a number of financial risks that could affect the projection as follow:
- Increased use of high-cost agency within the consultant and GP cohort **High £300k**
  - High use of prescription drugs over the winter period **Medium £200k**
  - Pressures due to Covid Outbreaks both in Care homes and Hospitals cannot be contained within the funding envelope **Medium £400k**
  - High levels of Flu together with respiratory illnesses and delayed discharges could result in increased bank which can not be charged to Covid. **High £250k**

## 15. Glossary of Terms

|                                    |                                                                                                                                                                                                                 |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accumulated deficit                | The cumulative sum of previous year end overspends (offset by any underspends) which must eventually be recovered.                                                                                              |
| Allied Health Professionals (AHPs) | Physiotherapists, Occupational Therapists, Speech & Language Therapists, Radiographers, Dieticians, Podiatrists, etc.                                                                                           |
| Annually Managed Expenditure (AME) | Expenditure, mainly provisions and impairments, which is not part of our "core" RRL and which is subject to review twice a year by SGHSCD. Note that when provisions are realised the cost is taken to revenue. |
| Capital expenditure                | Spending on assets which meet given criteria, generally having a life of more than one year and an individual value of £5k or more or a grouped value of £20k or more.                                          |
| CNORIS                             | Clinical Negligence and Other Risks Scheme. A risk transfer and financing scheme whereby the cost of losses is shared equitably across NHS boards.                                                              |
| CPN                                | Community Psychiatric Nurses                                                                                                                                                                                    |
| Deferred Income                    | Allocations received in previous years against future expenditure.                                                                                                                                              |
| Extra Contractual Referrals (ECR)  | Referrals to mainland hospitals or private providers that NHS Western Isles do not have an SLA with. Often very high cost packages of care.                                                                     |
| Financial Efficiency Plan (FEP)    | A financial plan which identifies how required cash and non cash efficiency targets, both recurrent and non recurrent, will be achieved.                                                                        |
| GPS                                | General Pharmaceutical Services, i.e. drugs prescribed in the community.                                                                                                                                        |
| National Procurement (NP)          | Part of NHS Scotland, which advises and supports boards on procurement matters.                                                                                                                                 |
| Provision                          | Money set aside to pay for an anticipated future liability.                                                                                                                                                     |
| Revenue expenditure                | Spending on day to day operations.                                                                                                                                                                              |
| Revenue Resource Limit (RRL)       | Total revenue funding allocated to NHS Western Isles by SGHSCD each year.                                                                                                                                       |
| Service Level Agreement (SLA)      | Formal agreement with an external body for delivery of a specified service.                                                                                                                                     |
| Underlying (recurrent) deficit     | Long-term continuing spending not supported by ongoing funding.                                                                                                                                                 |

**Integration Joint Board Audit Committee**

**Thursday 24.11.22**

**Item: 6.1**

**Purpose: For Awareness / Assurance**

UNPACS

Unplanned activities. Services provided by other boards where there is no SLA in place.