



**PWYLLGOR ARCHWILIO A SICRWYDD RISG
AUDIT AND RISK ASSURANCE COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	14 October 2025
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Assurance Report
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Tim John, Head of Accounting and Statutory Reporting

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Er Sicrwydd/For Assurance

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

The Audit and Risk Assurance Committee (ARAC) requires assurance on a number of financial areas as outlined in the body of the report.

Cefndir / Background

The Standing Orders require that ARAC provides assurance to the Board that the University Health Board's assurance processes are operating effectively. Critical to this is Financial Assurance, which cannot be measured only by the UHB's main finance report and requires further information in order to assess the control environment in place; the risk assessment and management process; and the control activities.

Asesiad / Assessment

This report outlines the issues which require the Committee to action and monitor (Alert and Advise respectively) and the issues from which the Committee can take assurance around the actions being undertaken (Assure).

Alert: No issues to report

Advise:

- a) The Committee is advised of the breaches of Standing Financial Instructions (SFIs), in respect of retrospective purchase orders, which are reported in Appendix 1b. Where these breaches occur, they are reviewed by local NWSSP Procurement for appropriate re-education and the relevant director is informed.
- b) While the level of staff overpayments increased, the average recovery period continues to be reasonably consistent circa 5 to 6 months. The target is to have no overpayments; however, the total overpaid during July and August 2025 represents 0.24% of the average monthly net pay costs (May and June 2025 – 0.16%)

- c) There were no individual losses exceeding £5,000 in July and August 2025. However, there were losses and write offs in the period totalling £46,131, a small increase on the previous two month period.

Assure:

- a) Activity ongoing to reduce non-compliance with No PO, No Pay. The Health Board actively enforces the No PO, No Pay policy and, whilst there have been zero invoices paid without a purchase order, preventative control checks are in place to ensure that proactive management minimises the potential for non-compliance in the future and any delays for vendor payment. This preventative control is called invoices on hold (IOH). The Core Accounting Team within Finance monitors directorates who do not comply with the policy and Service Delivery Managers are being advised that they are failing to follow policy and assistance with any training that is required is offered. The local Procurement team are assisting with this process and are preparing an in depth review and action plan.
- b) Public Sector Payment Policy (PSPP) compliance remains on target for delivery for the year - the target is to pay 95% of all non-NHS invoices within 30 days. The Core Accounting Team is continually pursuing budget holders to authorise invoices promptly as e-mail requests from NWSSP Accounts Payable are often ignored. The team has also been providing training to areas where there are frequently high numbers of failures. This is in addition to contacting suppliers with invoices on hold without a PO, to help find the relevant PO or contacting the service users to raise a PO if required.
- c) Single Tender Actions (STAs) and contracts awarded are carefully controlled. No STAs have been made since March 2024.
- d) Compliance with employment taxes – internal discussions ongoing to ensure compliance with National Minimum Wage (NMW) regulations.
- e) Compliance with reporting requirements – as part of the Audit of Accounts, Audit Wales make certain observations. These were formally shared with the Health Board on 17 September 2025 via the Audit of Accounts – Report Addendum. Where actions have been agreed, compliance will be monitored via the audit tracker.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to:

- **DISCUSS** the breaches of Standing Financial Instructions (SFIs) as detailed in Appendix 1b
- **DISCUSS** the staff overpayments as detailed in Appendix 2 and seek assurance that actions to control them are sufficiently embedded.
- **DISCUSS** losses as detailed in Appendix 3
- **TAKE ASSURANCE** from the actions taken to reduce the instances of non-compliance with the No PO, No Pay policy; to ensure Public Sector Payment Policy (PSPP) compliance; to manage Single Tender Actions (STAs) and ensure National Minimum Wage (NMW) compliance.
- **SCRUTINISE** the award of contracts listed in Appendix 1a.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	2.4 The Committee's principal duties encompass the following: 2.4.2 Seek assurance that the systems for financial reporting to Board, including those of budgetary control, are effective, and that financial systems processes and controls are operating. 3.10 The Committee will be responsible for reviewing the UHB's Standing Orders and Standing Financial Instructions and Scheme of Delegation annually, (including associated framework documents as appropriate), monitoring compliance, and reporting any proposed changes to the Board for consideration and approval. 3.13 Approve the writing-off of losses or the making of special payments within delegated limits. 3.15 Receive a report on all Single Tender Actions and extensions of contracts.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	BAF SO9-PR20 BAF SO10-PR33
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	Not Applicable
Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Monitoring returns to Welsh Government based on the Health Board's financial reporting system. Activity recorded in the AR and AP modules of the Oracle business system and activity recorded in the procurement Bravo system.

Rhestr Termiau: Glossary of Terms:	<p>AP - Accounts Payable AR – Accounts Receivable BGH – Bronglais General Hospital CAT – Core Accounting Team CF – Counter Fraud COS – Contracted Out Service VAT EOY – End of Year ERs NI – Employers National Insurance GGH – Glangwili General Hospital HMRC – His Majesty’s Revenue and Customs IFRS – International Financial Reporting Standards NWSSP – NHS Wales Shared Services Partnership PID – Patient Identifiable Data PO – Purchase Order POL – Probability of Loss PPH – Prince Philip Hospital PSPP – Public Sector Payment Policy SFI – Standing Financial Instructions SLA – Service Level Agreement STA – Single Tender Action VAT – Value Added Tax WGH – Worthybush General Hospital WRP – Welsh Risk Pool</p>
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	<p>UHB’s Finance Team UHB’s Management Team</p>

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial implications are inherent within the report.
Ansawdd / Gofal Claf: Quality / Patient Care:	Risk to our financial position affects our ability to discharge timely and effective care to patients.
Gweithlu: Workforce:	Overpayments are reported within this report.
Risg: Risk:	Financial risks are detailed in the report.
Cyfreithiol: Legal:	The UHB has a legal duty to deliver a breakeven financial position over a rolling three-year basis and an administrative requirement to operate within its budget within any given financial year.
Enw Da: Reputational:	Adverse variance against the UHB’s financial plan will affect our reputation with Welsh Government, Audit Wales and with external stakeholders.
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board



7.1 Financial Assurance Report for the period 1 July to 31 August 2025 Audit and Risk Assurance Committee

14 October 2025

Compliance requirements for ARAC - Overview



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board

Requirement	Reporting	Frequency	Status	Reference
Scheme of delegation changes	<ul style="list-style-type: none"> Exception reporting for approval 	As and when	Compliant	N/a – no changes
Compliance with Purchase to Pay requirements	<ul style="list-style-type: none"> Breaches of the No PO, No Pay policy/Instructions for noting 	Bi-monthly	Assure Committee	Schedule 2a
	<ul style="list-style-type: none"> Public Sector Payment Policy (PSPP) compliance 	Bi-monthly	Assure Committee	Schedule 2a
	<ul style="list-style-type: none"> Tenders awarded for noting 	Bi-monthly	Assure Committee	Schedule 2b
	<ul style="list-style-type: none"> Single tender action 	Bi-monthly	Assure Committee	Schedule 2b
	<ul style="list-style-type: none"> Breaches of Standing Financial Instructions (SFIs) 	Bi-monthly	Advise Committee	Schedule 2b
Compliance with Income to Cash requirements	<ul style="list-style-type: none"> Overpayments of staff salaries and recovery procedures for noting 	Bi-monthly	Advise Committee	Schedule 3
Losses & Special payments and Write offs	<ul style="list-style-type: none"> Write off schedule Approval of losses and special payments 	Bi-monthly	Advise Committee	Schedule 4
Compliance with Capital requirements	<ul style="list-style-type: none"> Scheme of delegation approval for capital 	Following approval of annual capital plan	Compliant	N/a – no changes
Compliance with Tax requirements	<ul style="list-style-type: none"> Compliance with VAT requirements 	Bi-monthly	Compliant	N/a – no changes
	<ul style="list-style-type: none"> Compliance with employment taxes 	Bi-monthly	Assure Committee	Schedule 5
Compliance with Reporting requirements	<ul style="list-style-type: none"> Changes in accounting practices and policies Agree final accounts timetable and plans Review of annual accounts progress Review of audited annual accounts and financial statements 	Annually	Compliant	Schedule 5

2a. Compliance with Purchase to Pay requirements



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board

IOH

July and August 2025
No. 150 ; Value £654k

May and June 2025
No. 119; Value £1,342k

Cumulative to end August 2025
No. 99; Value £498k

Cumulative to end of June 2025
No. 71; Value £725k

PSPP

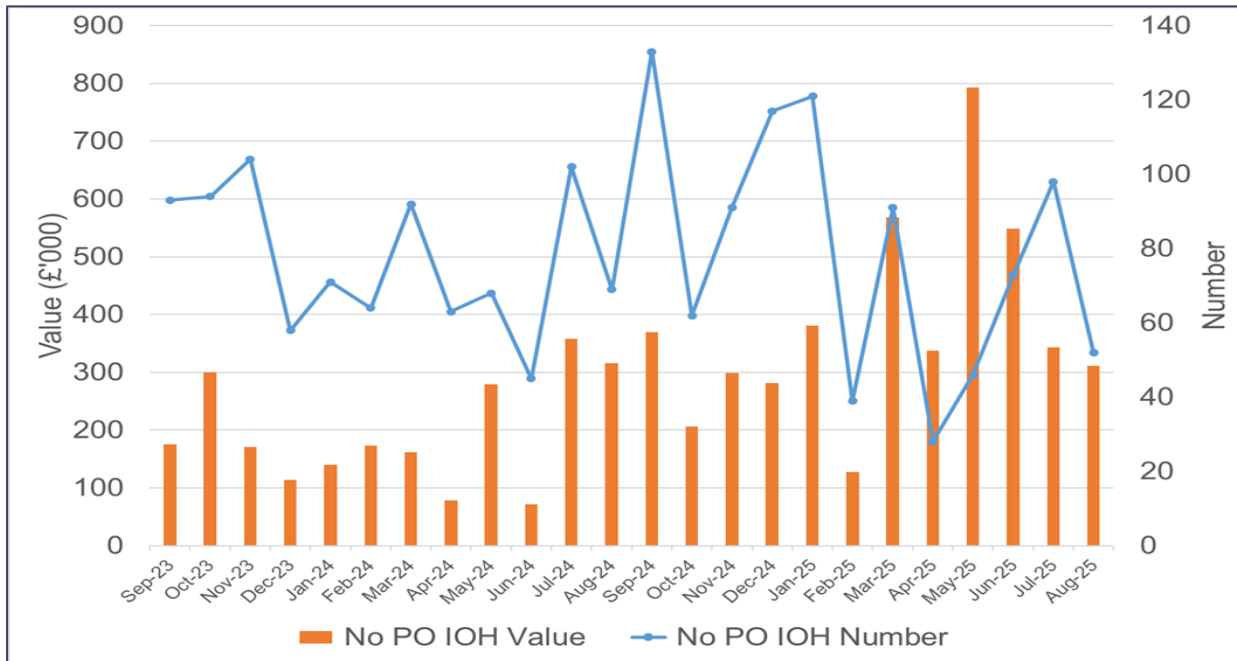
Non – NHS (target > 95%)
July 2025 – **96.3%**
August 2025 – **97.0%**

Cumulative to 31 August 2025
96.8%

NHS (no target)
July 2025 – 91.1%
August 2025 – 83.2%

Cumulative to 31 August 2025
80.2%

IOH (invoices on hold) awaiting a purchase order or credit note (including disputed invoices)



Reducing invoices on hold

Supplier and Health Board Non-Compliance exceeding £20,000	No. of invoices	Value £
Suppliers *		
Carmarthenshire County Council	3	115,265
Royal Mail Group PLC	13	100,980
Parkway Clinic	2	41,542
Cardiff Council	4	26,239
St John Cymru – Wales	2	25,744
Consultant Connect Limited	2	20,897
* In addition, 5 suppliers with 1 invoice > £20k (total value - £211k)		
Clinical Care Groups/Executive function		
Pembrokeshire Integrated System	6	77,128
Transport	2	59,335
Hospital Sterilisation and Decontamination Unit	1	49,083
Primary Care	11	43,461
Cancer and Scheduled Care	14	40,666
Digital	1	22,091

2b. Compliance with Purchase to Pay requirements



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board

STA	<p>July and August 2025 No. 0; Value £0</p> <p><i>May and June 2025</i> <i>No. 0; Value £0</i></p>	Tenders Awarded (>£25k)	<p>July and August 2025 No. 8; Value £1,349,630</p> <p><i>May and June 2025</i> <i>No. 5; Value £3,697,239</i></p>	Consultancy	<p>July and August 2025 Number = 0; Value = £0</p> <p><i>May and June 2025</i> <i>Number = 0; Value = £0</i></p>
------------	--	-----------------------------------	--	--------------------	--

Top 5 Tenders Awarded (>£25k)

Contracts awarded (>£25k) and breaches of SFIs

Supplier	Description	Value £	Department
Olympus Keymed	Surgical urology product placement	512,685	Planned Care
Healthcare Business Solutions	Insourcing of a theatre scrub team	500,000	Planned Care
T J Smith & Nephew Ltd	Coblation (ENT) consumable deal	74,969	Planned Care
Smart Occupational Health	Contract consultant in Occupational Medicine	57,200	Workforce
Curtins Consulting Ltd	Professional Services - structural survey and related works (precast cladding panels at WGH)	52,788	Estates
Total		1,197,642	

Contracts Awarded	Number	Value £	Details
Post competitive tender	3	158,138	Appendix 1a
Direct awards via Framework agreement	5	1,191,492	Appendix 1a
VEAT	-	-	Appendix 1a
Total	8	1,349,630	
Consultancy Contracts	-	-	-
Breaches of SFIs	5	90,984	Appendix 1b
Contract Awards reported retrospectively	-	-	-

3. Compliance with Income to Cash



**GIG
CYMRU
NHS
WALES**

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board

Salary Overpayments

July and August 2025
No. 36; Value £100,039
(Appendix 2)

May and June 2025
No. 44; Value £61,827

Debt balance as at 30 August 2025: £276k with average recovery period of 6 months

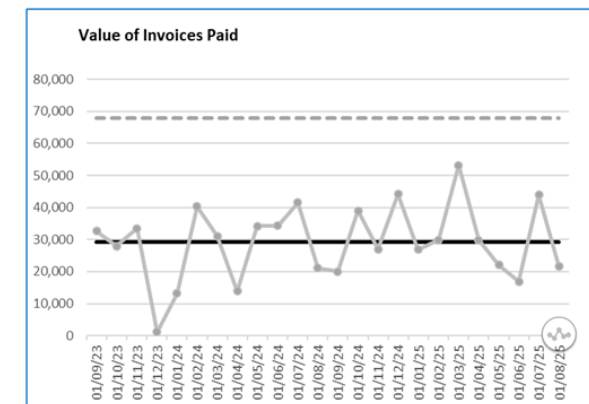
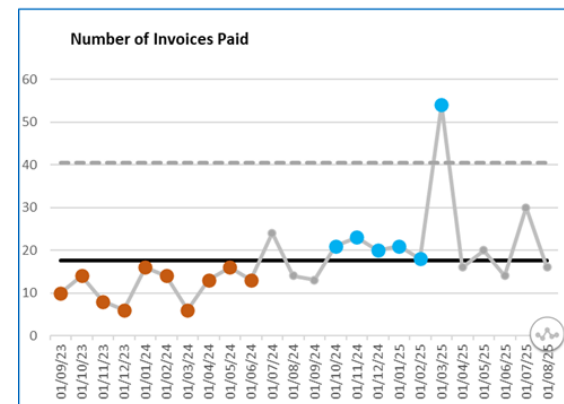
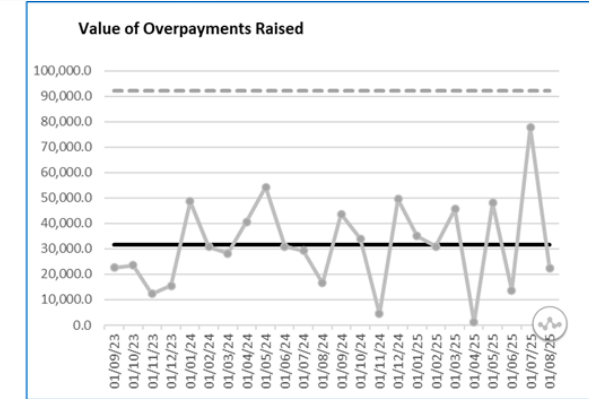
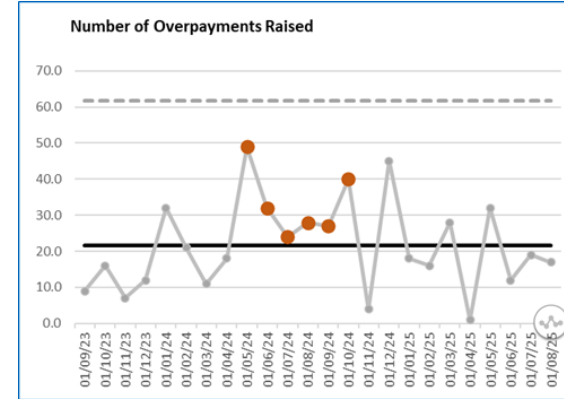
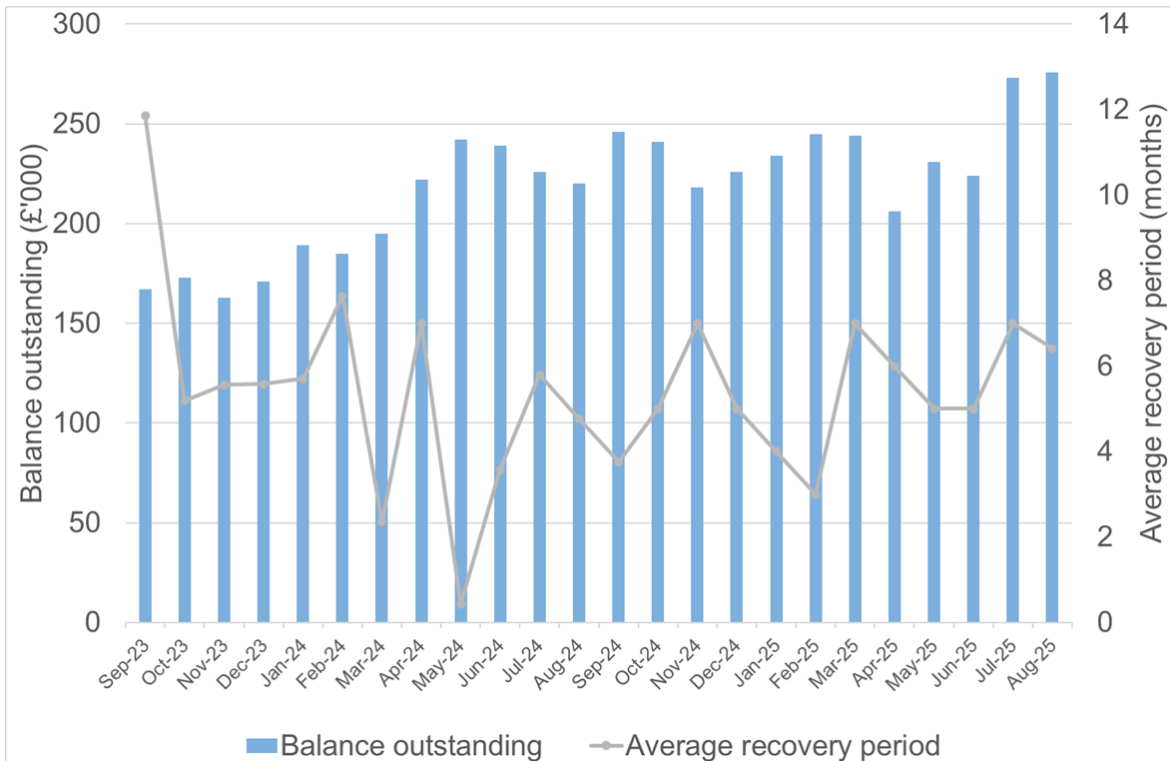
30 June: £224k; average recovery period of 5 months

	August	June
Avg no of invoices raised	22	21
Avg value	£32k	£29k
Avg no paid	18	16
Avg value	£29k	£27k

Underpayments in July and August 2025 - £24,467

May and June 2025 - £14,792

Trend of aged overpayments and recoveries



4. Losses and Special Payments



Losses £5k and over requiring ARAC Approval	July and August 2025 £Nil <i>May and June 2025 £Nil</i>	Losses under £5k approved by DoF and CEO	July and August 2025 £46,131 (Appendix 3) <i>May and June 2025 £44,657</i>
--	---	---	--

Losses – Requiring Approval from ARAC	£
N/a as no losses £5k and over in period	Nil
All Other Losses	
Ex gratia	66
Overpayments of salaries, salary sacrifice, accommodation, Wagestream etc	4,520
4b Other causes* - expired stock, wastage, breakages	41,545
Total Losses	46,131

* 4b Other causes

In accordance with the Health Board’s Losses and Special Payments Procedure (Procedure number: 066) category 4b is defined as:
 4) Damage to buildings, their fittings, furniture and equipment and loss of equipment and property in stores and in use due to:
 a. culpable causes e.g. theft, fraud, arson or sabotage whether proved or suspected, neglect of duty or gross carelessness
 b. other causes

5. Other Areas



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board

Compliance with Capital Requirements

No updates or issues to report - there are currently no live capital projects requiring a Project Bank Account (PBA).

Compliance with Tax Requirements

Compliance with VAT Requirements

- Completion of all **VAT recovery** activities in respect of expenditure incurred in the 2024/25 financial year - **£11.1m recovered (Appendix 4)**.
- **BT PSBA network – VAT recovery non-statutory clearance request.** In September 2025, HMRC confirmed the VAT charged on this service is recoverable, thereby concluding this matter. As HMRC's confirmation had been anticipated by the Health Board, there is no immediate financial impact for the Health Board but removes future uncertainty regarding the VAT treatment of this supply.

Compliance with Employment Tax Requirements

Internal discussions between Finance and Workforce colleagues are ongoing in respect of NMW compliance and further updates will be provided as appropriate.

Compliance with reporting requirements

2024/25 Audit of Accounts – Report Addendum

Items identified by Audit Wales during the 2024/25 audit, that did not merit inclusion in the ISA 260, have subsequently been notified to the Health Board by way of the Audit of Accounts – Report Addendum. The observations made and the management responses have been shared with ARAC Members and are included for transparency in **Appendix 5**.



GIG
CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board



7.1 Financial Assurance Report for the period 1 July to 31 August 2025 Audit and Risk Assurance Committee

14 October 2025

Appendices

Appendix 1a: Contracts awarded

Contracts Awarded Post Competitive Tender:

P Reference & Title	P0078 – Active Monitoring for Adults – Tywi Taf Cluster Area
Supplier	Carmarthenshire & Pembrokeshire Mind
Contract Period	01/11/2025 to 31/10/2026
Value	£50,937.98
Department	Primary Care
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	An extension to a competitive tender has been awarded to Carmarthenshire & Pembrokeshire Mind for 12 months. The contract is for Active Monitoring for Adults - Tywi Taf Cluster Area. This contract award does not allow for a further extension period.

P Reference & Title	P0065 – Consultant in Occupational Medicine
Supplier	Smart Occupational Health
Contract Period	01/10/2025 to 30/09/2026
Value	£57,200.00
Department	Workforce
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	An extension to a competitive tender has been awarded to Smart Occupational Health for 12 months. The contract is for a consultant in Occupational Medicine. This contract award does not allow for a further extension period.

P Reference & Title	P0312 – Ad-Hoc Recruitment Campaigns
Supplier	Four Communications Limited
Contract Period	01/09/2025 to 01/08/2026
Value	£50,000.00
Department	Workforce
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	Following a competitive tender, Four Communications Limited were awarded a 12-month contract for Ad-Hoc Recruitment Campaigns. An option to extend the contract for a further 12 months is included within the award.

Direct awards via Framework Agreements:

P Reference & Title	P0368 – Insourcing of Theatre Scrub Teams
Supplier	Healthcare Business Solutions
Framework Utilised	NHS Shared Business Services Insourcing of Clinical Services Framework Agreement (SBS102023)
Contract Period	04/08/2025 to 31/03/2027
Value	£500,000.00
Department	Planned Care
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	A direct award via the Shared Business Services Insourcing of Clinical Services (SBS102023) framework has been awarded to Healthcare Business Solutions for the Insourcing of a Theatre Scrub Team for 20 months. This contract award does not allow for an extension.

P Reference & Title	P0371 – Healthy IO Wound Care App
Supplier	Healthy io UK Ltd
Framework Utilised	NHS Shared Business Services Advanced Wound Care and Lymphoedema Products and Services Framework Agreement (SBS10142)
Contract Period	01/09/2025 to 01/09/2026
Value	£51,051.00
Department	Tissue Viability and Community Nursing
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	A direct award via the Shared Business Services Advanced Wound Care and Lymphoedema Products and Services Framework Agreement (SBS10142) has been awarded to Healthy io UK Ltd for a Wound Care App for 12 months. This contract award does not allow for an extension.

P Reference & Title	P0348 – Coblation (ENT) Consumable Deal
Supplier	T J Smith & Nephew Ltd
Framework Utilised	NHS Wales's Surgical Instruments Agreement
Contract Period	01/08/2025 to 01/08/2030
Value	£74,969.00
Department	Planned Care
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	A direct award via NHS Wales's Surgical Instruments Agreement has been awarded to T J Smith & Nephew Ltd for a Coblation (ENT) Consumable Deal for 60 months. This contract award does not allow for an extension.

P Reference & Title	P0393 – Professional Services for a Structural Survey and Related Works for Precast Cladding Panels at Withybush General Hospital (WGH)
Supplier	Curtins Consulting Ltd
Framework Utilised	WPA Construction Consultancy (WS1)
Contract Period	11/08/2025 to 10/02/2027
Value	£52,787.50
Department	Estates
Professional Services (Yes/No)	Yes
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	A direct award via the WPA Construction Consultancy (WS1) framework has been awarded to Curtins Consulting Ltd for Professional Services for a Structural Survey and Related Works for Precast Cladding Panels at WGH for 19 months. This contract award does not allow for an extension.

P Reference & Title	P0296 – Surgical Urology Product Placement (Olympus)
Supplier	Olympus Keymed
Framework Utilised	NHS Wales's Cardiology, Radiology, Endoscopy & Surgical Urology (CRESU) Framework Agreement (CLI-OJEU-46286)
Contract Period	01/07/2025 to 30/06/2028
Value	£512,685.00
Department	Planned Care
Professional Services (Yes/No)	No
Date of Board Approval (If Applicable)	No
Compliant	Y
Comment	A direct award via NHS Wales's Cardiology, Radiology, Endoscopy & Surgical Urology (CRESU) Framework (CLI-OJEU-46286) has been awarded to Olympus Keymed for a Surgical Urology Product Placement for 36 months. This contract award does not allow for an extension.

Appendix 1b: Breaches of SFIs

Title	Extension to Rental of 15BSS at GGH Mortuary (Unit 2) - 03.03.25 to 26.06.25
Supplier	Nutwell Logistics Ltd
Month/Year	July 2025
Value	£7,300.00
Department	Operational Allied Health and Health Sciences
Comment	In the month of July 2025, a retrospective purchase order was raised to Nutwell Logistics Ltd for the payment of an Extension to a Rental of 15BSS at GGH Mortuary (Unit 2) - 03.03.25 to 26.06.25. The total value of the purchase order was £7,300.00. This breach of Standing Financial Instructions sits within the Operational Allied Health and Health Sciences Directorate.
Action Taken	End User Educated

Title	Embroidered Doctors Uniform
Supplier	AW Bent Ltd
Month/Year	July 2025
Value	£37,131.50
Department	Medical
Comment	In the month of July 2025, a retrospective purchase order was raised to AW Bent Ltd for the payment of Embroidered Doctors Uniform. The total value of the purchase order was £37,131.50. This breach of Standing Financial Instructions sits within the Medical Directorate.
Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action

Title	PPH Block 3 Flooring
Supplier	Commercial Flooring Contractors Ltd
Month/Year	July 2025
Value	£24,430.00
Department	Medical
Comment	In the month of July 2025, a retrospective purchase order was raised to Commercial Flooring Contractors Ltd for the payment of PPH Block 3 Flooring. The total value of the purchase order was £24,430.00. This breach of Standing Financial Instructions sits within the Medical Directorate.

Action Taken	Escalated for Re-Education, and Relevant Director Informed for Awareness and Action
---------------------	---

Title	Alerts Workflow - 1st August 2025 to 31st July 2026
Supplier	ECRI European Office
Month/Year	August 2025
Value	£9,845.00
Department	Chief Operating Officer Management
Comment	In the month of August 2025, a retrospective purchase order was raised to ECRI European Office for the payment of an Alerts Workflow - 1st August 2025 to 31st July 2026. The total value of the purchase order was £9,845.00. This breach of Standing Financial Instructions sits within the Chief Operating Officer Management Directorate.
Action Taken	Breach Added to Procurement Workplan

Title	Wall Bed Supply and Install
Supplier	Croyde Medical Ltd
Month/Year	August 2025
Value	£12,277.16
Department	Charitable Funds
Comment	In the month of August 2025, a retrospective purchase order was raised to Croyde Medical Ltd for the payment of the Supply and Installation of a Wall Bed. The total value of the purchase order was £12,277.16. This breach of Standing Financial Instructions sits within the Charitable Funds Directorate.
Action Taken	End User Educated. Procurement being involved within the Charitable Funds allocation approval process would support the elimination of such awards.

Appendix 2: Overpayment of Salaries

Period covered by this report: 1 July 25 – 31 August 25			
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	17,879.42	5
2	Late Notification of Changes	39,916.36	10
3	Late Notification of Termination	20,430.43	11
4	Late Notification of Absence	18,514.72	8
5	Incorrect Information Supplied to Payroll	3,298.63	2
		100,039.56	36

Appendix 3a: Losses and Special Payments over £5,000

	Period covered by this report:	1 July 2025 to 31 August 2025	
Ref	Losses and Special Payments Category	Value (£)	Explanation
	N/a – no losses over £5k		
	Total Losses (for approval)		

Appendix 3b: Losses and Special Payments over £1,000 to £5,000

2025/26 WRITE OFF LIST		
Period covered by this report:	1st July to 31 August 2025	
Losses and Special Payments Category	Value (£)	Explanation
SALARY SACRIFICE	1,712.94	CCI COLLECTION EFFORTS EXHAUSED - RECOMMEND WRITE OFF
Total Write Off	1,712.94	
4b Other	1,028.40	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	1,050.03	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1,056.00	P05-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	1,274.40	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1,362.54	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1,701.00	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	1,800.00	P05-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	2,826.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	3,615.60	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4,267.37	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
Total Other/Ex Gratia	19,981.34	
Total	21,694.28	

Appendix 3c: Losses and Special Payments less than £1,000

2025/2 WRITE OFF LIST		
Period covered by this report:		1st July to 31 August 2025
Losses and Special Payments Category	Value (£)	Explanation
SALARY SACRIFICE	0.03	UNDERPAID OF INVOICE
PRIVATE PATIENT	0.07	UNDERPAID OF INVOICE
RELOCATION EXPENSE	0.41	UNDERPAID OF INVOICE
PRIVATE PATIENT	123.00	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF
OVERPAYMENT OF SALARIES	212.37	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF
OVERSEAS PATIENT	326.00	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF
OVERPAYMENT OF SALARIES	330.20	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF
OVERPAYMENT OF SALARIES	822.50	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF
SALARY SACRIFICE	992.31	CCI COLLECTION EFFORTS EXHAUSTED - RECOMMEND WRITE OFF
Total Write Off	2,806.89	
4b Other	-	0.84 P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	0.01	P05-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	0.02	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	0.03	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	0.03	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.03	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.03	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.04	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.04	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.05	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	0.05	P05-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	0.09	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.09	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	0.13	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	0.13	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.15	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	0.15	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.19	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.21	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	0.21	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.23	P05-26 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	0.26	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.29	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.32	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.35	P05-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	0.35	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.36	P04-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	0.36	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	0.38	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.39	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.43	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.45	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.54	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	0.54	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.60	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	0.64	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	0.64	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	0.65	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	0.70	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.02	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	1.07	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1.20	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1.30	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1.32	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1.40	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1.42	P04-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	1.44	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	1.44	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.46	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	1.64	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.64	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	1.66	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.76	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH

4b Other	1.81	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.90	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	2.10	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	2.13	P05-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	2.16	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	2.16	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	2.17	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	2.18	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	2.31	P05-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	2.40	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	2.40	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	2.40	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	2.40	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	2.44	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	2.51	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	2.52	P05-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	2.52	P05-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	2.70	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	2.88	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	3.18	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	3.23	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	3.33	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	3.45	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	3.47	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	3.50	Travel costs for cancelled appointment - KMT
4b Other	3.55	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	3.60	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.07	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.20	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	4.21	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.30	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	4.32	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.43	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.68	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	5.00	Travel costs for cancelled appointment - MAR
11 EX-GRATIA	5.03	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	5.05	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	5.21	P05-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	5.62	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	5.64	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	5.64	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	5.81	P05-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	6.00	Travel costs for cancelled appointment - AP
4b Other	6.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	6.00	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	6.36	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	6.48	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	6.50	Travel costs for cancelled appointment - JML
4b Other	6.67	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	6.69	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	6.70	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	6.72	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	7.08	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	7.08	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	7.21	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	7.39	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	7.41	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	7.43	P04-26 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	7.43	P04-26 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	7.53	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	7.60	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	7.90	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	8.26	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	8.34	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	8.39	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	8.47	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	8.54	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	8.64	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	9.00	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	9.75	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH

4b Other	9.79	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
11 EX-GRATIA	10.11	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	10.24	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	10.74	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	10.78	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	10.78	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	10.96	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	11.04	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.14	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.28	P05-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	11.34	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	11.47	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.76	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.76	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.76	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	11.77	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	12.00	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	12.25	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	12.26	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	12.28	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	12.35	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	12.59	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	12.60	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	12.60	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	12.62	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	12.73	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	12.87	P04-26 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	13.14	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	14.38	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	14.69	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	14.76	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	14.88	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	15.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	15.09	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	15.41	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	15.52	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	15.95	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	15.97	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	16.45	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	16.56	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	16.93	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	17.33	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
11 EX-GRATIA	17.47	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	17.73	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	17.82	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	18.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	18.00	P04-26 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	18.47	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	18.77	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	19.12	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	19.20	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	20.24	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	20.33	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	20.65	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	20.83	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	20.94	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	21.83	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	21.84	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	21.86	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	22.07	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	22.20	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	22.36	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	22.90	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	23.96	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	23.99	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	24.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	24.13	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	24.13	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	25.18	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	25.20	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH

4b Other	25.20	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	25.60	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	25.68	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	25.80	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
11 EX-GRATIA	25.92	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	26.00	Travel costs for cancelled appointment - CW
4b Other	26.33	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	27.00	Travel costs for cancelled appointment - KAB
4b Other	27.20	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	27.46	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	28.34	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	28.80	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	28.85	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	29.10	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	29.34	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	29.65	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	29.93	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	30.00	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	30.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	30.21	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	30.78	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	31.15	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	31.51	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	31.84	P05-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	32.24	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	32.31	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	33.64	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	35.35	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	35.47	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	35.87	P05-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	35.97	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	36.61	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	36.74	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	36.78	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	37.20	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	37.30	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	38.40	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	38.92	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	39.20	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	41.92	P05-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	42.07	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	42.68	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	43.92	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	44.70	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	45.96	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	47.27	P05-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	47.95	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	48.05	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	49.46	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	50.40	P04-26 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	50.40	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	50.46	P05-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	51.26	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	53.69	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	54.91	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	54.97	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	57.39	P05-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	57.65	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	57.98	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	59.14	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	59.14	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	60.21	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	62.40	P04-26 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	62.81	P04-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	63.00	P04-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	64.08	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	64.80	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	65.52	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	66.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	66.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH

4b Other	67.30	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	73.69	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	73.80	P04-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	78.61	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	81.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	85.56	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	89.21	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	89.28	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	90.22	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	90.24	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	91.78	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	93.84	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	94.55	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	95.51	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	95.81	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	96.84	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	97.47	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	98.40	P05-26 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	104.24	P04-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	108.00	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	109.80	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	110.40	P04-26 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	114.41	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	115.20	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	117.37	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	119.93	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	120.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	124.80	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	128.08	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	133.20	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	134.28	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	149.23	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	156.00	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	161.54	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	162.61	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	169.48	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	171.29	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	174.55	P05-26 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	182.88	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	189.36	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	191.61	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	193.01	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	194.89	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	196.08	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	202.92	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	205.92	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	207.74	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	207.74	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	217.49	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	220.80	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	232.80	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	240.00	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	245.94	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	251.50	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	264.00	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	270.65	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	306.77	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	309.24	P04-26 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	316.80	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	331.80	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	344.47	P05-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	354.24	P05-26 WDA - HDUHB~~E EXPIRED STOCK WDA
4b Other	360.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	386.02	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	396.00	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	441.11	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	450.00	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	479.98	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	489.60	P04-26 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	504.00	P05-26 Glangwili Hospital~~G EXPIRED STOCK GGH

4b Other	528.00	P05-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	579.03	P04-26 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	675.82	P05-26 Witybush Hospital~~W EXPIRED STOCK WGH
4b Other	864.00	P04-26 Witybush Hospital~~W EXPIRED STOCK WGH
4b Other	900.00	P04-26 Witybush Hospital~~W EXPIRED STOCK WGH
Sub total	21,630.03	
Total	24,436.92	

Appendix 4: Compliance with VAT Requirements

Further to the completion of all VAT recovery activities in respect of expenditure incurred in the 2024/25 financial year, Figure 1 below summarises the Health Board's performance for the year in respect of the identification of recoverable VAT and compares this with its performance for the previous three financial years.

Total VAT recovered in 2024/25 decreased slightly to £11.1m from £11.5m in 2023/24. This decrease was in similar proportion to the decrease in the total amount of VAT incurred over two years, falling from £33.1m in 2023/24 to £32.1m in 2024/25. VAT recovered as a percentage of VAT incurred remained consistent with recent financial years at just under 35%.

The proportion of VAT recovered automatically "at source", via the Procure to Pay process (rather than by manual accounting journal), decreased significantly from 2023/24 to 2024/25 from 61% to 47%. This was driven by a £1.4m (37%) reduction in the amount of VAT incurred on supplies of agency nurses, in respect of which the VAT is recovered wholly at source due to the relatively straightforward VAT recovery criteria which applies to this type of supply. This reduction in VAT incurred reflected the significant decrease in agency nursing activity over the same period. In addition, 2024/25 saw a significant £0.9m (130%) increase in the amount of VAT recovered on the procurement of IT/digital systems and infrastructure, an area of particular complexity where recovery of VAT at source is not often practical. The Health Board continues its joint effort with the Procurement department to increase the proportion of VAT recovered at source over the longer term.

Figure 1: VAT recovery summary 2021/22 to 2024/25

