



Pwyllgor Archwilio a Sicrwydd Risg/ Audit and Risk Assurance Committee

DYDDIAD Y CYFARFOD: DATE OF MEETING:	15 October 2026
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Assurance Report
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Executive 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)

Ar Gyfer Penderfyniad/ For Decision

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 Health Board'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:

- 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.
- While the level of staff overpayments increased from 44 to 55 in July and August 2026, the value decreased by £8,440 compared to the previous period. The average recovery period remained broadly with the previous period and further details are provided on Schedule 3 of the Report. The target is to have no overpayments; however, the total overpaid during July and August 2026 represents 0.23% of the average monthly net pay costs (May and June 2026 – 0.24%).
- There were no individual losses exceeding £5,000 in July and August 2026. There were losses and write offs less than £5,000 in the period totalling £23,305, a decrease on the previous two-month period for this category of loss. Details are provided on Schedule 4 of the Report

ASSURE:

- Purchase To Pay (P2P)
 - No Purchase Order, No Pay. The Health Board actively enforces the No Purchase Order, 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).
 - 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. Budget holders are continually pursued to authorise invoices promptly, as e-mail requests from NWSSP Accounts Payable are often ignored.

A joint Hywel Dda and NWSSP action plan has been agreed to address IOH through three linked areas: process and system improvements, targeted supplier interventions, and focused management of aged items. Early progress has been made on the CTM receipting reminder pilot, the potential use of Scan4Safety, benchmarking with other Health Boards, and review of managed print arrangements.

The next phase will focus on translating these actions into measurable reductions in invoice holds, strengthening compliance arrangements, and eliminating invoices aged over 180 days by 31 October 2026, excluding targeted supplier categories. ARAC support is being sought for the overall approach, including the potential to escalate persistent non-compliance where appropriate.

- Single Tender Actions (STAs) and contracts awarded are carefully controlled. Two STAs were awarded during the July and August 2026 owing to urgent required repairs to MRI scanners in WGH. Aside from these two STAs, no STAs have been made since March 2024.
- NHS bodies in Wales must publish a payment compliance notice every six months where they have made a payment, or a sum has become payable, under a public

contract. The first reporting period ended on 30 September 2026, and the notice must be published by 30 October 2026. Work is being undertaken in conjunction with NWSSP to ensure compliance requirements are met (further details are provided in **Appendix 5**).

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is asked to:

- **SCRUTINISE** the award of contracts listed in Appendix 1a.
- **DISCUSS** losses as detailed in Appendix 3 and **APPROVE** the loss in excess of £5,000.
- **DISCUSS** the breaches of Standing Financial Instructions 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; and
- Take **ASSURANCE** from the actions taken to:
 - Improve Purchase To Pay compliance;
 - Manage Single Tender Actions; and
 - Comply with new reporting requirements of the Procurement Act 2023.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Cyfeirnod Cylch Gorchwyl y Pwyllgor: Committee ToR Reference:	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, Teitl a Sgôr Risg Cyfredol: Datix Risk Register Reference and Score:	BAF SO9-PR20 BAF SO10-PR33
Parthau Ansawdd: Domains of Quality	Not Applicable

Quality and Engagement Act (sharepoint.com)	
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	Not Applicable
Nodau Cynllunio 2026/27 Planning Goals 2026/27	Not Applicable
Hypergyswllt i Amcanion Llesiant HDdUHB 2026 Hyperlink to HDdUHB Well-being Objectives 2026	10. Not Applicable
Model Cymdeithasol ar gyfer Iechyd a Llesiant : (wedi'i gwblhau ar gyfer newid strategol a/neu newidiadau sylweddol i wasanaethau) A Social Model for Health and Wellbeing : (<i>complete for strategic change and/or significant service changes</i>)	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:	AP - Accounts Payable AR – Accounts Receivable BGH – Bronglais Hospital CAT – Core Accounting Team CF – Counter Fraud COS – Contracted Out Service VAT EOY – End of Year

	ERs NI – Employers National Insurance GGH – Glangwili 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 – Withybush Hospital WRP – Welsh Risk Pool
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y cyfarfod hwn: Parties / Committees consulted prior to this meeting:	HDdUHB Finance Team HDdUHB Management Team

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.
Tegwch Iechyd: Health Equity:	Not Applicable
Risg: Risk:	Financial risks are detailed in the report.
Cyfreithiol: Legal:	The Health Board 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 Health Board's financial plan will affect our reputation with Welsh Government, Audit Wales and with external stakeholders.
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable



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CYMRU
NHS
WALES

Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board



Financial Assurance Report 1 July 2026 to 31 August 2026

Audit and Risk Assurance Committee

15 October 2026

Compliance requirements for ARAC - Overview



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Requirement	Reporting	Frequency	Status	Reference
Scheme of delegation changes	Exception reporting for approval	As appropriate	Compliant	N/a – no changes
Compliance with Purchase to Pay requirements	Breaches of the No PO, No Pay policy/Instructions for noting	Bi-monthly	Assure Committee	Schedule 2a
	Public Sector Payment Policy (PSPP) compliance	Bi-monthly	Assure Committee	Schedule 2a
	Tenders awarded for noting	Bi-monthly	Assure Committee	Schedule 2b
	Single tender action	Bi-monthly	Assure Committee	Schedule 2b
	Breaches of Standing Financial Instructions (SFIs)	Bi-monthly	Advise Committee	Schedule 2b
Compliance with Income to Cash requirements	Overpayments of staff salaries and recovery procedures for noting	Bi-monthly	Advise Committee	Schedule 3
Losses & Special payments and Write offs	- Write off schedule - Approval of losses and special payments	Bi-monthly	Advise Committee	Schedule 4
Compliance with Capital requirements	- Scheme of delegation approval for capital - Project Bank Accounts	As appropriate/ Following approval of annual capital plan	Compliant	Schedule 5
Compliance with Tax requirements	Compliance with VAT requirements	Bi-monthly	Compliant	N/a – no changes
	Compliance with employment taxes	Bi-monthly	Compliant	N/a – no changes
Compliance with Reporting requirements	- 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

IOH

July and August 2026

No. 137; Value £1,443k

May and June 2026

No. 96; Value £905k

Cumulative to end August 2026

No. 245; Value £2,317k*

Cumulative to end June 2026

No. 200; Value £1,495k

PSPP

Non – NHS (statutory target > 95%)

July 2026 – 95.0%

August 2026 – 96.8%

Cumulative to 31 August 2026

96.0%

NHS (no statutory target)

July 2026 – 82.2%

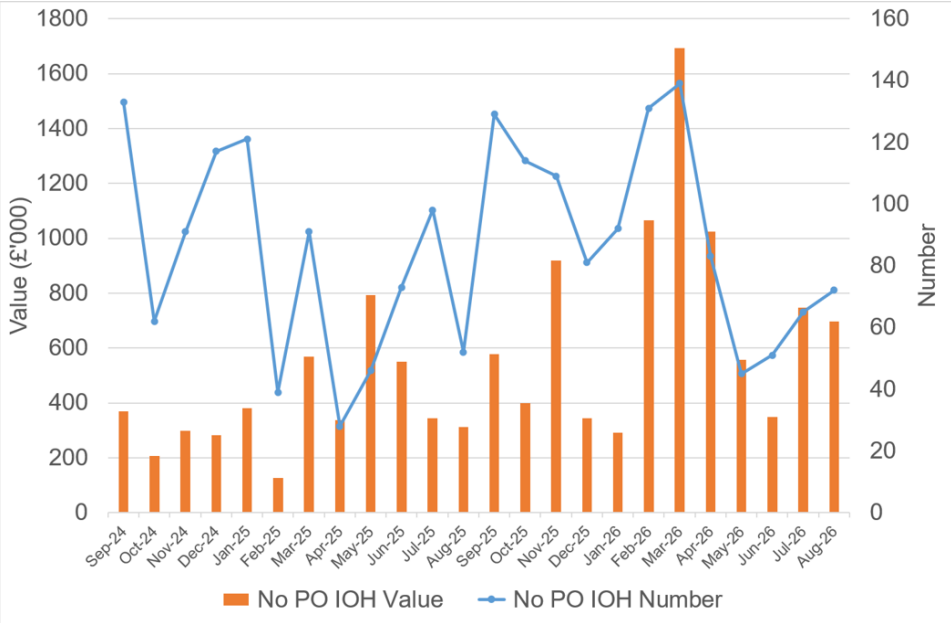
August 2026 – 88.8%

Cumulative to 31 August 2026

81.4%

*Increase in cumulative value due in the main to additional invoices in respect of ID Medical insourcing costs (£299k) and Healios Ltd for provision of Autism Spectrum Diagnostics (£498k).

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



Reducing IOH (invoices on hold)

Supplier Non-Compliance exceeding £50,000:	No. of invoices	Value £
Suppliers		
Healios Ltd	1	498,000
Everlight Radiology Ltd	2	295,866
ID Medical	20	276,031
Royal Mail Group Plc	3	96,823
Health Board Non-Compliance exceeding £50,000:	No. of invoices	Value £
Clinical Care Groups/Executive function		
Mental Health & LD/various	12*	514,630
Operational Allied Health and Health Sciences/various	2	295,866
Planned and Specialist Care/various	25	281,879
Community and Integrated Medicine/various	10	53,738

*includes one invoice, Healios Ltd - £498,000 for provision of Autism Spectrum Diagnostics

- Of the 49 invoices above (totalling £1,146k) 36 have now been released from IOH and paid in full. 13 invoices totalling £178k remain as IOH, including 12 invoices in respect of Planned and Specialist Care/Endoscopy, Anaesthetics, Bowel Screening and Critical Care (ID Medical - insourcing costs).

2b. Compliance with Purchase to Pay requirements

STA

July and August 2026
No. 2; Value £86,497*

May and June 2026
No. 0; Value £0

Tenders
Awarded
(>£25k)

July and August 2026
No. 12; Value £4,725,854

May and June 2026
No. 11; Value £13,629,343

Consultancy

July and August 2026
No. 0; Value £0

May and June 2026
No. 0; Value £0

*Single Tender Actions relate to urgent MRI scanner repairs at WGH

Top 5 Tenders Awarded (>£25k)			
Supplier	Description	Value £	Department
N/a Multiple	Construction Framework for HDUHB and Swansea Bay UHB	4,000,000	Estates
Trustmarque Solutions Limited	SQL Server Subscription Renewal	221,280	Digital
Navigate Education	Relational Care Training	99,000	Public Health
Curtins Consulting Limited	RAAC Management and Re-inspection at WGH	73,201	Estates
Change Healthcare UK Holdings Limited	Cardiology PACS System Renewal	67,763	Digital / Cardiology Services
Total		4,461,244	

Contracts awarded (>£25k) and breaches of SFIs			
Contracts Awarded	Number	Value £	Details
Single Tender Award	2	86,497	Appendix 1a
Direct awards via Framework agreement	4	404,744	Appendix 1a
Extension/Open Tender/PSR/MultiQuote	6	4,234,613	Appendix 1a
Total	12	4,725,854	
Consultancy Contracts	-	-	-
Breaches of SFIs	3	74,916	Appendix 1b
Contract Awards reported retrospectively	-	-	-

3. Compliance with Income to Cash

Salary
Overpayments

July and August 2026
No. 55; Value £60,364
(Appendix 2)

May and June 2026
No. 44; Value £68,804

Debt balance at 31 August
2026: £289k; average recovery
period of 5 months

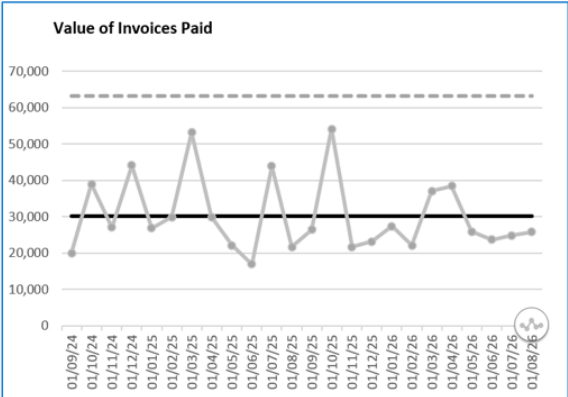
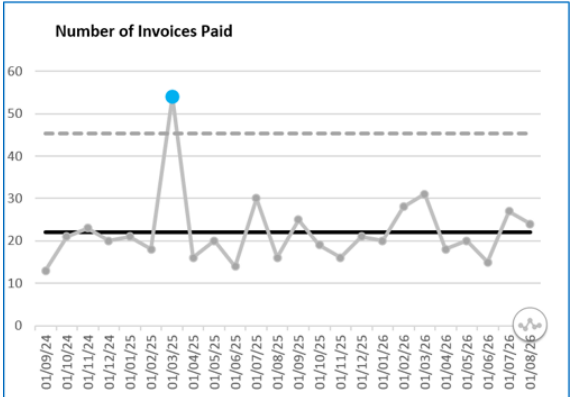
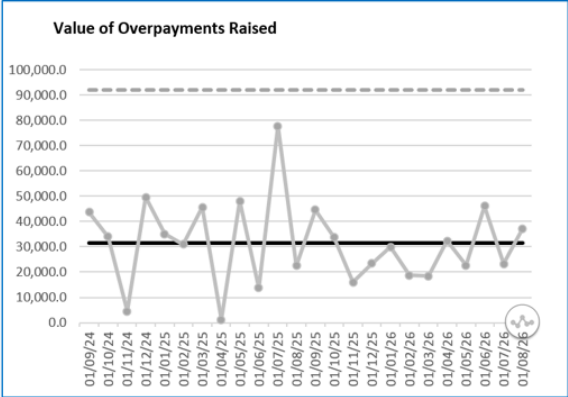
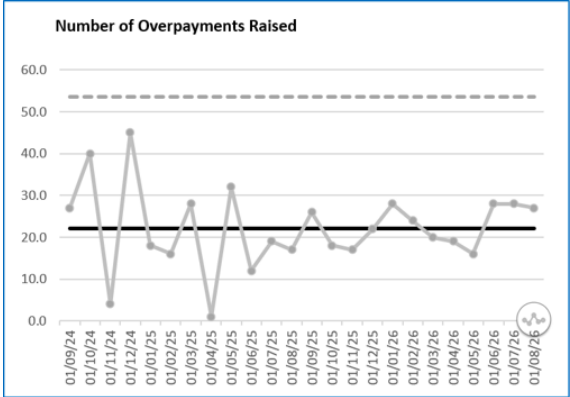
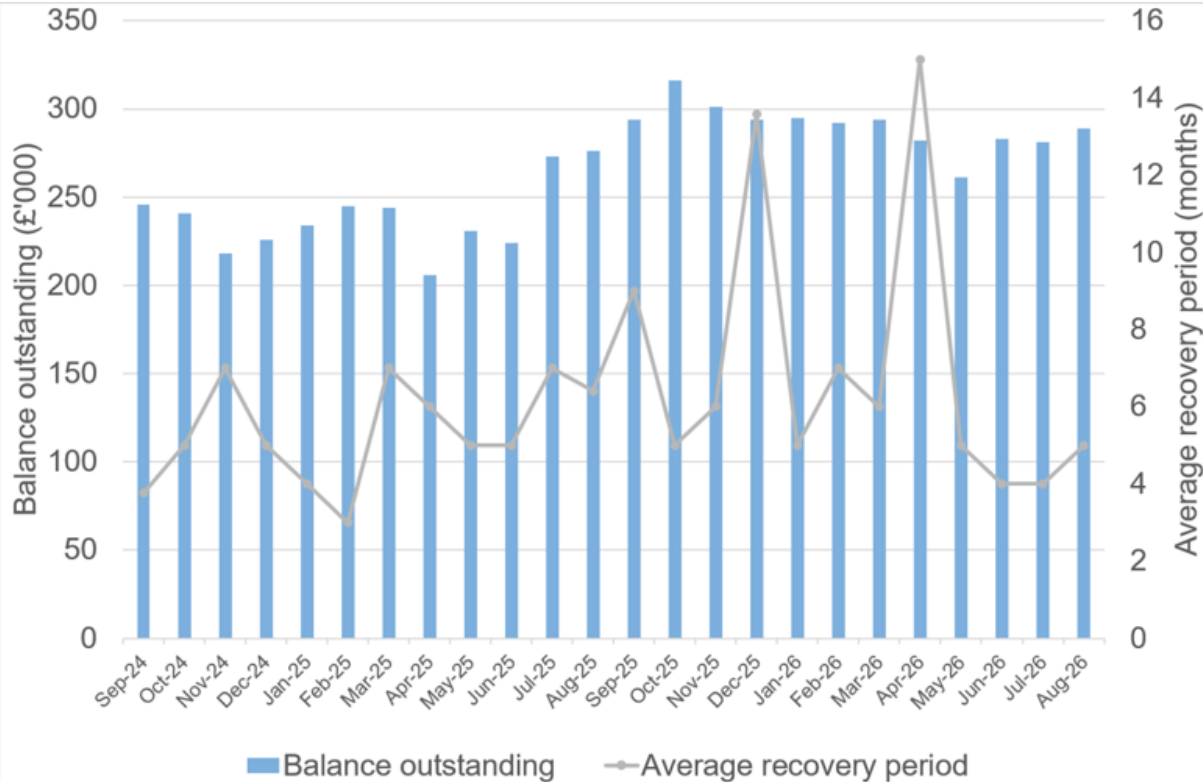
30 June 2026: £283k; average
recovery period of 4 months

	Aug-26	Jun-26
Avg no of invoices raised	22	22
Avg value	£31k	£31k
Avg no paid	22	22
Avg value	£30k	£31k

Underpayments July and August 2026 -
£6,919

May and June 2026 -
£22,867

Trend of aged overpayments and recoveries



4. Losses and Special Payments



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Losses £5k and
over requiring
ARAC Approval

July and Aug 2026
£Nil

May and June 2026
£5,676

Losses under £5k
approved by DoF
and CEO

July and August 2026
£23,305

(Appendix 3)
May and June 2026
£25,610

Losses – Requiring Approval from ARAC	£
N/a	Nil
All Other Losses	
Ex gratia	1,264
Overpayments of salaries, salary sacrifice, accommodation, Wagestream, private patient income, overseas patient income etc	1,386
4b Other causes* - expired stock, wastage, breakages	20,655
Total Losses	23,305

* 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



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Compliance with Capital Requirements

Project Bank Account (PBA)

The Withybush Hospital Fire Upgrade Phase 2 project meets the criteria for use of a Project Bank Account. The contractor set up an account with Barclays, which Welsh Government confirmed is a compliant provider, and payments have been made by the Health Board to this account since March 2026. The Health Board continues to actively engage with the contractor to establish read only access to the account in order to monitor the account for compliance with governance and operational requirements.

Compliance with Tax Requirements

Compliance with VAT Requirements

Completion of all VAT recovery activities in respect of expenditure incurred in the 2025/26 financial year; total VAT recovered £9.8m (see **Appendix 4** for further details).

Compliance with Employment Tax Requirements – No updates to report.

Compliance with Reporting requirements

Annual Accounts 2026/27

Discussions are ongoing between Welsh Government and Audit Wales to agree the timetable for preparation and submission to Welsh Government and Audit certification by the Auditor General for Wales.



Appendices 1-4

Appendix 1a: Contracts awarded (Highlighted element represents award during period)

Title	Route to Market	Supplier	Term	Contract End Date Inc Extensions	Directorate	Initial Total Contract Value ex VAT	Extension Value ex VAT	Consultancy Y/N	Professional Services Y/N	Date of Board Approval
Construction Framework for HDUHB and Swansea Bay University Health Board	Extension	N/A - Multiple	9 Months with no option to extend further	30/04/2027	Estates	£ 16,000,000.00	£ 4,000,000.00	No	No	Jul-26
SQL Server Subscription Renewal	Direct Award via Framework Agreement	Trustmarque Solutions Limited	1 Year with no option to extend	30/06/2027	Digital Services	£ 221,279.94	£ -	No	No	Jul-26
Dental Patient Administration System	Extension	Carestream Dental Limited	2 Years with no option to extend further	31/07/2028	Dental/Digital Services	£ 79,324.68	£ 30,902.98	No	No	N/A
Relational Care Training	Open Tender	Navigate Education	1 Year with no option to extend	30/06/2027	Public Health	£ 99,000.00	£ -	No	No	N/A
Risk Ledger Software	Direct Award via Framework Agreement	Trustmarque Solutions Limited	2 Years with an option to extend for a further 2 Years	30/06/2030	Digital Services	£ 42,500.00	£ 46,900.00	No	No	N/A
Bereavement Services for North and South Ceredigion	PSR	Aberystwyth and District Hospice at Home Volunteers T/A HAHAV (HAHAV)	2 Years with an option to extend for a further 1 Year	30/06/2029	Primary Care	£ 49,865.86	£ 24,932.94	No	No	N/A
Reinforced Autoclaved Aerated Concrete (RAAC) Management and Re-inspection at Withybush General Hospital (WGH)	Direct Award via Framework Agreement	Curtins Consulting Limited	1 Year with no option to extend further	12/08/2027	Estates	£ 73,201.04	£ -	No	Yes	N/A
Cardiology PACS System Renewal	Direct Award via Framework Agreement	Change Healthcare UK Holdings Limited	1 Year and 4 Months with no option to extend	30/11/2027	Digital/Cardiology Services	£ 67,763.12	£ -	No	No	N/A
Fortinet Azure Firewalls Extension	Extension	Switchshop Limited	1 Year with no option to extend further	31/07/2027	Digital Services	£ 30,056.68	£ 29,844.52	No	No	N/A

Appendix 1a: Contracts awarded (continued)

Urgent MRI scanner repairs at GGH	STA	Siemens Healthcare Diagnostics Limited	1 Month	31/07/2026	Radiology Services	£ 47,659.00	£ -	No	No	N/A
Urgent MRI scanner repairs at WGH	STA	Siemens Healthcare Diagnostics Limited	1 Month	31/07/2026	Radiology Services	£ 38,838.00	£ -	No	No	N/A
Direct Payments Scheme	MultiQuote Exercise	People Places Lives	1 Year with no option to extend	14/06/2027	Primary Care	£ 25,000.00	£ -	No	No	N/A

Appendix 1b: Breaches of SFIs

Title ▾	Supplier ▾	Recurring or One Off ▾	Contract Start ▾	Contract End ▾	Total Value ex VAT ▾	L4 Directorate ▾	Action Taken ▾	If recurring added to Workplan ▾
Magic Notes Licences	Beam Up Limited	Recurring	27/04/2026	27/04/2027	£ 30,000.00	Digital	End User & Budget Holder Educated with Template Email and Relevant Director Informed for Awareness and Action. Also, breach added to Workplan	Yes
Security Services to BGH	Diogel Events Limited	Recurring	01/07/2026	31/07/2026	£ 24,658.00	Community and Integrated Medicine	End User & Budget Holder Educated with Template Email and Relevant Director Informed for Awareness and Action. Also, breach added to Workplan	Yes
Inspection of Electrical Infrastructure to establish if the new generator can be accommodated within the existing system at PPH.	Consilium Solutions Group LLP	One Off	12/03/2025	18/03/2025	£ 20,258.40	Estates and Facilities	End User & Budget Holder Educated with Template Email and Relevant Director Informed for Awareness and Action	No

Appendix 2: Overpayment of Salaries

	Period covered by this report: 1 July 26 – 31 August 26		
Ref	Reason for Overpayment	Value (£)	Number of invoices
1	Processing Error	5,606.46	5
2	Late Notification of Changes	14,972.82	25
3	Late Notification of Termination	33,101.72	17
4	Late Notification of Absence	6,683.36	8
5	No Notification of Return to Work	-	-
		60,364.36	55

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

2026/27	WRITE OFF LIST	
	Period covered by this report:	1st July to 31 August 2026
	Losses and Special Payments Category	Value (£)
		Explanation
	Total Write Off	-
	4b Other	1,047.78 P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
	4b Other	1,252.80 P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
	4b Other	1,350.00 P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
	4b Other	1,762.56 P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
	Total Other/Ex Gratia	5,413.14
	Total	5,413.14

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

2026/27	WRITE OFF LIST		
Period covered by this report:		1st July to 31 August 2026	
Losses and Special Payments Category	Value (£)	Explanation	
SALARY SACRIFICE	0.05	UNDERPAID OF INVOICE	
OVERPAYMENT OF SALARY	0.33	UNDERPAID OF INVOICE	
OVERPAYMENT OF SALARY	22.61	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
OVERPAYMENT OF SALARY	51.33	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
SALARY SACRIFICE	52.65	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
OVERPAYMENT OF SALARY	58.29	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
SALARY SACRIFICE	93.12	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
OVERSEAS PATIENT	101.44	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
SALARY SACRIFICE	107.19	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
SALARY SACRIFICE	132.15	COLLECTION EFFORTS EXHAUSTED	
SALARY SACRIFICE	217.31	COLLECTION EFFORTS EXHAUSTED	
SALARY SACRIFICE	218.62	COLLECTION EFFORTS EXHAUSTED	
SALARY SACRIFICE	330.08	COLLECTION EFFORTS EXHAUSTED - NOT VIABLE FOR CCI	
Total Write Off	1,385.17		
4b Other	- 224.40	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	- 17.71	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	- 8.27	P04-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH	
4b Other	- 0.04	P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.02	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.03	P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.03	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.05	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	0.06	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.11	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.12	P04-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH	
4b Other	0.12	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.12	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.13	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.15	P04-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH	
4b Other	0.15	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.19	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.22	P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.23	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.26	P05-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH	
4b Other	0.27	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.28	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.29	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.33	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.39	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.42	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.42	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.45	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.45	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.48	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.49	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.50	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.57	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.60	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.64	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.66	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.75	P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH	
4b Other	0.76	P05-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH	
4b Other	0.78	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.78	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	0.79	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH	
4b Other	0.81	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH	
4b Other	0.81	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.90	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	0.91	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	1.00	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH	
4b Other	1.01	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	1.04	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH	
4b Other	1.06	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH	

4b Other	1.09	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	1.13	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.16	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	1.16	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.19	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.25	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.39	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.41	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.45	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.46	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	1.80	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.83	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	1.85	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	2.02	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	2.04	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	2.23	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	2.27	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	2.33	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	2.42	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	2.93	P05-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	3.01	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	3.23	P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	3.30	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	3.31	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	3.46	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	3.52	P04-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	3.53	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	3.62	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	3.69	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	3.74	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	3.83	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.04	P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	4.10	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	4.26	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	4.43	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.76	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	4.80	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	4.86	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	5.56	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	5.96	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	6.72	P05-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	6.85	P04-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	6.95	P04-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	7.71	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	8.15	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	8.26	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	8.92	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	9.47	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	9.48	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	10.08	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	10.16	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	10.80	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	10.86	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.02	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.18	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	11.18	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.69	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	11.76	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	12.35	P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	12.59	P05-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	13.06	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	13.59	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	13.63	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	14.21	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	14.40	P04-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	14.40	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	14.40	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	14.40	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	14.68	P04-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	14.87	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH

4b Other	14.88	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	15.54	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	15.67	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	15.98	P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	16.33	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	16.64	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	17.00	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	17.30	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	17.40	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	17.40	P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	18.23	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	18.32	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	18.96	P05-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	19.19	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	19.36	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	19.47	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	19.82	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	20.44	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	21.02	P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	21.25	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	22.04	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	22.32	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	22.39	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	22.52	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	22.90	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	25.14	P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	25.46	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	26.40	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	26.50	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	27.00	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	27.43	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	27.60	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	27.65	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	28.33	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	28.33	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	28.33	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	28.75	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	29.05	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	30.48	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	30.60	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	30.70	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	30.86	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	31.68	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	32.34	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	32.36	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	32.40	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	32.92	P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	33.90	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	33.90	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	34.94	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	35.35	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	35.57	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	36.00	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	36.48	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	38.56	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	38.56	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	39.28	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	39.86	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	41.70	P05-27 Prince Philip Hospital~~P WASTAGE / BREAKAGES PPH
4b Other	42.22	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	43.20	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	43.20	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	43.37	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	43.48	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	43.92	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	44.74	P05-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	45.41	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	47.40	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	47.50	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	47.94	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH

4b Other	49.20	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	49.20	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	49.20	P05-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	50.40	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	50.40	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	51.17	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	52.14	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	52.79	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	53.10	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	55.70	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	56.66	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	57.60	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	60.00	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	60.71	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	61.56	P05-27 Prince Philip Hospital~~P EXPIRED STOCK PPH
4b Other	63.76	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	64.70	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	64.97	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	68.11	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	69.74	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	69.89	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	72.00	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	72.00	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	74.45	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	77.60	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	81.82	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	84.49	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	85.00	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	88.34	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	88.80	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	91.81	P05-27 Withybush Hospital~~W WASTAGE / BREAKAGES WGH
4b Other	94.47	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	96.00	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	98.07	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	108.00	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	112.80	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	120.52	P04-27 Glangwili Hospital~~G WASTAGE / BREAKAGES GGH
4b Other	124.80	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	124.80	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	127.51	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	127.92	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	129.41	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	132.74	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	133.71	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	134.22	P05-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	140.50	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	146.04	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	148.76	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	152.40	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
4b Other	152.85	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	153.38	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	153.50	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	154.24	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	155.10	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	163.20	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	184.18	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	185.84	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	186.78	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
4b Other	192.00	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	212.39	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	219.21	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	246.49	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
11 EX-GRATIA	254.00	Ex-Gratia - Replace Damaged Glasses
4b Other	277.93	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	281.42	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	296.64	P05-27 Bronglais Hospital~~B EXPIRED STOCK BGH
4b Other	298.08	P05-27 Glangwili Hospital~~G EXPIRED STOCK GGH
4b Other	335.85	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	358.92	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
4b Other	371.52	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK

	4b Other	393.60	P04-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
	4b Other	403.30	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
	4b Other	436.29	P04-27 Withybush Hospital~~W EXPIRED STOCK WGH
	4b Other	457.75	P04-27 Bronglais Hospital~~B EXPIRED STOCK BGH
	11 EX-GRATIA	500.00	Ex-Gratia - Lost Property
	11 EX-GRATIA	510.00	Ex-Gratia - Lost Property
	4b Other	645.70	P04-27 Bronglais Hospital~~B WASTAGE / BREAKAGES BGH
	4b Other	794.40	P04-27 Glangwili Hospital~~G EXPIRED STOCK GGH
	4b Other	979.20	P05-27 Aseptics - HDUHB~~Z ASEPTICS EXPIRED STOCK
	Sub total	16,506.35	
	Total	17,891.52	

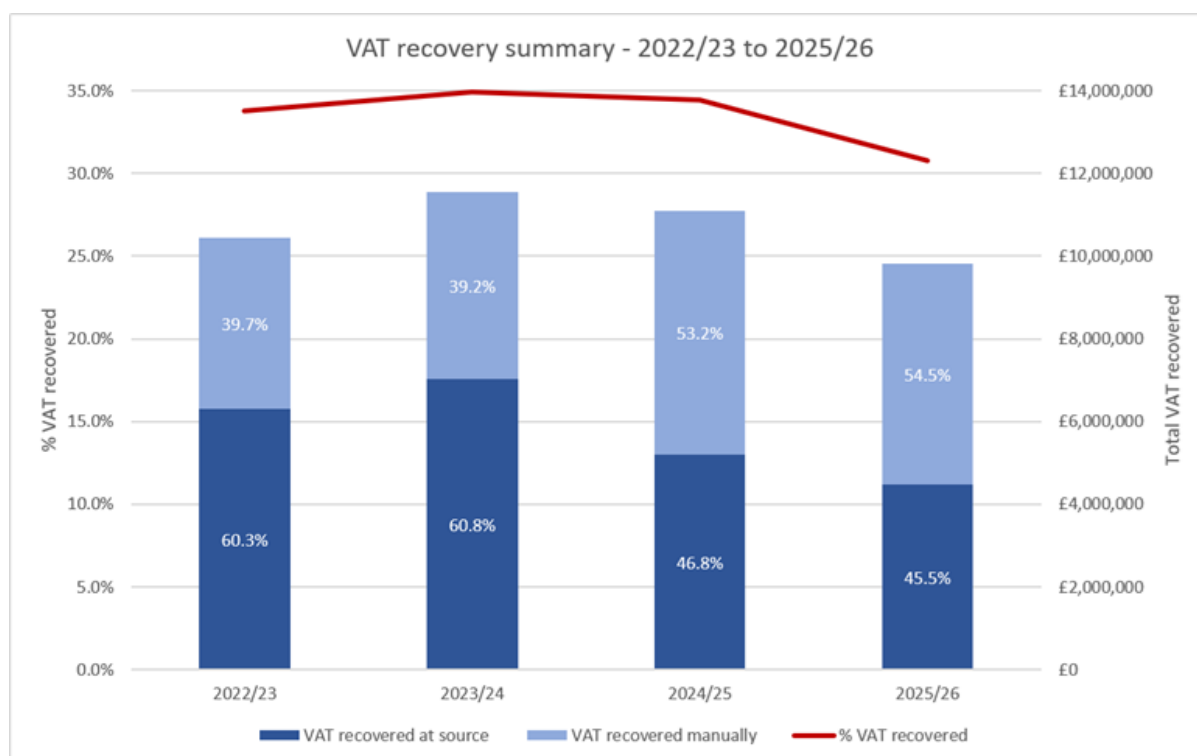
Appendix 4: Compliance with VAT Requirements

Further to the completion of all VAT recovery activities in respect of expenditure incurred in the 2025/26 financial year, Figure 1 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 2025/26 decreased to £9.8m from £11.1m in 2024/25. VAT recovered as a percentage of VAT incurred similarly decreased to 30.8% in 2025/26 from 34.4% in 2024/25. Driving the above change was a £1.4m reduction from 2024/25 to 2025/26 in the amount of VAT incurred on supplies of agency nurses, in respect of which the VAT incurred is wholly recoverable. This followed a similar £1.4m decrease in VAT incurred on nurse agency expenditure from 2023/24 to 2024/25.

Due to the relatively straightforward VAT recovery criteria which applies to supplies of nurses, all VAT on supplies of nurses is automatically recovered "at source" via the Procure to Pay process (rather than by manual accounting journal). The above reduction in expenditure therefore also drove the small decrease in the overall proportion of VAT recovered at source between 2024/25 and 2025/26. 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 2022/23 to 2025/26



Procurement Act 2023: payment compliance notices for NHS bodies in Wales

Short briefing for Directors of Finance

Purpose

This paper summarises what NHS bodies in Wales must do to meet the new statutory payment reporting requirement and the actions needed before the first publication deadline of **30 October 2026**.

Key requirement

Each NHS body must publish a payment compliance notice every six months where it has made a payment, or a sum has become payable, under a public contract. The first Welsh reporting period ends on **30 September 2026**, and the notice must be published by **30 October 2026**.

Each notice must be approved by the relevant Director of Finance, or equivalent officer, and published through Sell2Wales on the central digital platform. Each NHS body requires a separate notice.

Information to be reported

- the Contracting Authority and reporting period;
- the date the report is being filed;
- the approving Director of Finance, name and job title;
- the average number of days taken to pay invoices;
- the percentage of invoices made within 1–30 days, 31–60 days and 61 days or more;
- proportion of invoices paid in accordance with the term in section 68(2) of the Procurement Act 2023 during the reporting period; and
- Any accompanying narrative required to provide context

Further details are included in the Welsh Government guidance:

[Procurement Act 2023 guidance: Payments compliance notices \[HTML\] | GOV.WALES](#)

Implications for NHS Wales

NWSSP provides Procurement and Accounts Payable services across NHS Wales and can produce the data, confirm contract scope and support publication if required. Each NHS body remains legally responsible for collating, reviewing, approving and publishing its own notice.

Existing PSPP compliance calculations and reporting arrangements vary between NHS bodies. Some adjustments for disputed invoices are recorded in the Oracle Financial Management System (Oracle), while others form part of established local manual adjustment reporting processes.

To support completion of the notices, a payment compliance dashboard has been developed as part of the PSPP dashboard capability within QlikSense. The dashboard can only report data directly from Oracle and will not include any manual adjustments that are undertaken outside of Oracle for PSPP reporting. Data can be extracted from the dashboard to identify which invoices are included within each category of the compliance notice. Where manual adjustments are undertaken by organisations to adjust for disputed invoices to report PSPP compliance, these will also need to be manually adjusted for in the Procurement Act compliance calculation if these are valid disputes. A clear audit trail of all adjustments to system reported compliance will need to be maintained within organisations. Longer-term opportunities to align system settings or payment terms can be considered through the existing governance arrangements after the first submission in October.

Immediate actions

1. **Confirm accountability:** the P2P Senior Oversight Lead provides senior oversight through the existing Purchase to Pay (P2P) governance arrangements; the Accounts Payable Lead leads Accounts Payable delivery; and the Procurement Lead leads Procurement input. Each NHS body needs to confirm its compliance notice contact, approval route and authorised Sell2Wales submitter.
2. **Agree and reconcile the reporting basis:** Organisations need to review the payment compliance requirements and confirm they are content with the definitions and exclusions used within the payment compliance dashboard when reviewing their data. Where Organisations make manual adjustments outside of Oracle for disputed invoices – they must also consider how they will reflect this within the compliance notice, supported by a clear audit trail.
3. **Approve and publish:** Organisations to provide their Directors of Finance with dashboard data and evidence of adjustments (if required) to reconcile back to

the compliance notice to enable approval. Notice to be published through Sell2Wales by 28 October, with 30 October as the statutory deadline.

4. **Review after submission:** consider opportunities for greater all-Wales alignment of methodology, system settings and controls for future reporting periods. This will be undertaken via the All Wales Purchase to Pay Governance Group monthly meetings.

Separate decision: proposed 28-day payment term

Each NHS body is asked to endorse a prospective change to the standard Oracle payment term from 30 to 28 days. This would allow time for payment transmission and reduce the risk that funds reach suppliers after the statutory 30-day period. The change would affect the timing of each body's cash flows and therefore requires its explicit approval. Existing P2P governance should coordinate the proposal, but approval remains with each NHS body. The change should not affect the first reporting-period calculation or delay publication of the first notice.

Indicative implementation timeline from 28 September 2026

Date	Action	Lead / outcome
28 September – 2 October	Request confirmation of agreed leads, approval routes and Sell2Wales access; request approval for the 28-day payment-term proposal to NHS bodies for decision; close the dataset.	P2P Senior Oversight Lead, Accounts Payable Lead, Procurement Lead and NHS body leads. Ownership and P2P oversight confirmed. Approval of 28-day payment term to be confirmed at All Wales P2P Governance Group on 12th October
3–16 October	NWSSP Accounts Payable, Procurement and NHS body leads to review payment compliance dashboard definitions, scope and exclusions and confirm if manual adjustments are required to dashboard reports. Organisations to complete first draft of compliance notice with support from Accounts Payable and Procurement where required	NWSSP and NHS body leads – reporting basis agreed. Agreed figures, narrative and evidence pack.
19–23 October	Complete P2P assurance and obtain Director of Finance approval.	NWSSP and each NHS body. Approved notice ready to publish.

26–28 October	Publish approved notices through Sell2Wales and retain evidence.	Authorised submitters, supported by the Procurement Lead. Publication completed.
29–30 October	Confirm all-Wales completion and escalate any outstanding issue. 30 October is the statutory deadline.	P2P Senior Oversight Lead, Accounts Payable Lead, Procurement Lead and NHS body leads.
By 16 November	Review lessons and agree improvements for the next period.	NWSSP and NHS body representatives. Future process to be discussed and agreed at AWP2P Governance Group on 16 th November.

Assurance and recommendation

Delivery by 30 October is achievable through the agreed approach. The key assurance requirements are complete capture of local adjustments, consistent treatment across NHS bodies, a clear audit trail and sufficient time for review and approval. NWSSP and Health Boards/Trusts/SHAs should use the existing dashboard alongside a documented reconciliation for each body, with progress and exceptions overseen through existing P2P governance. Evidenced returns should reach Directors of Finance in time for approval and publication by 28 October; wider alignment should be considered after submission.

Sources

- [Procurement Act 2023, section 69.](#)
- [Procurement \(Wales\) Regulations 2024, regulation 39.](#)
- [Welsh Government guidance: Payments compliance notices.](#)