



CÙRAM IS SLÀINTE NAN EILEAN SIAR

WESTERN ISLES HEALTH AND SOCIAL CARE PARTNERSHIP

Integration Joint Board - Financial monitoring report for the 9 months to 31 December 2017

Introduction

The financial monitoring report provides an overview of the Integration Joint Board's financial position at the end of December 2017. It contains the following sections:

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

1. Key Figures and Comments

Overall Position at Month 9	Year to Date			Full Year Projection			Month 8 Variance	Change
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)		
	£'000	£'000	£'000	£'000	£'000	£'000		
Revenue								
NHS Partner	26,955	27,786	(831)	38,932	39,829	(897)	(991)	94
Comhairle	14,080	14,697	(617)	19,333	18,355	978	976	2
Surplus/ (Deficit)	41,035	42,483	(1,448)	58,265	58,184	81	(15)	96

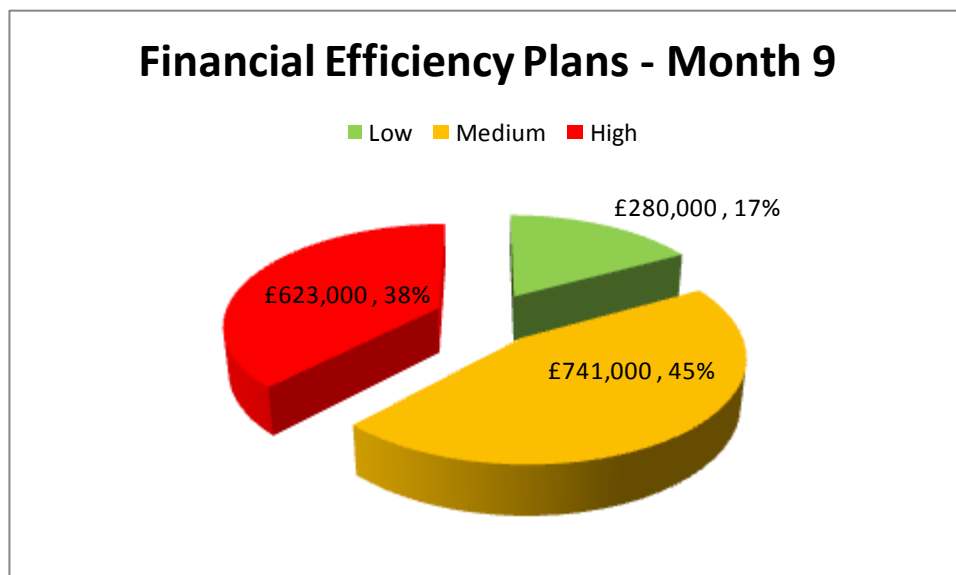
Variations

- 1.1 This report reflects the spend to date and explains any variances which have arisen in the first eight months of the year which are likely to have an impact on our year end outturn.
- 1.2 At 31 December 2017 the Integrated Joint Board is showing a projected underspend of **£81k**. The main areas of underspend and overspend are as follows:
- There is an in year overspend of **£124k** on Community Hospital Nursing and a projected overspend of **£159k (£165k month 8)**. From 1 November strict controls have been put in place to actively reduce bank and overtime use where possible. There has been a small decrease in bank usage to date which has reduced the projected overspend slightly.
 - The acute nursing within the set aside is **£81k** overspent in year and a **£124k** projected overspend (month 8 **£109k**). The projected overspend in the acute wards is mostly due to high bed occupancy in the medical wards and has resulted in the use of bank staff. From 1 November strict controls have been put in place to actively reduce bank and overtime use where possible. Extreme winter pressure within Scotland in January is however having an adverse effect and we expect bank costs to rise next month due to the opening of the medical contingency beds
 - There is an in year overspend on adult mental health placements of **£361k** and a projected overspend of **£312k**. This is due to continuing high cost placements at a secure unit and increase placements at NHS units.
 - Out of Hours is overspent **£54k** in year and is projected to overspend by **£59k** due to additional costs relating to forensic services, childrens on call doctor and A&E doctor.
 - Homecare continues to underspend and is projected to underspend by £222k at the year end. This is due to in part to vacancies and lower mileage within the homecare service and savings associated with timing of implementing contracted workforce re-design and reablement teams.

- There is a projected underspend against residential income of £353k. An exercise has been undertaken to analyse expected income from residential care both in year and amounts still owing from previous years. The underspend is due to increased income expected from existing and backlog residential care assessments and is partially offset by greater than budgeted staffing.
- There is a projected underspend of £220k on adult care and support. This is due to new complex and transition packages not materialising at budgeted costs or not yet commenced.
- There is a projected underspend of £156k on assessment and care services due in part to a higher level of scrutiny on the assessment criteria for direct payments and vacancies within the department.

Efficiency Savings

- 1.3 The Integrated Joint Board’s cash efficiency target is £1,643k, this is the IJB required efficiency savings including the Comhairle’s workforce planning savings.
- 1.4 It is estimated that the IJB has already achieved savings of £973k, against the Financial Efficiency Plan (FEP) of £1,643k and at month 9 the Board is forecasting to achieve £1,477k of these savings. At month 9 £192k of these savings are forecast not to achieve and in total there are £623k of high risk savings. The risk rating of the plan at month 9 is summarised below and detailed at item 11.



- 1.5 Officers will be looking at other possible savings to compensate for saving that are unachievable and will be looking to mitigate the risk of further savings not achieving.

Forecast Out turn

- 1.6 The Board at month 8 is forecasting a £81k underspend at year end. Work is underway to try and mitigate the overspend on the NHS side of the IJB but it is unlikely the overspend will be mitigated in full.

Income and Expenditure Summary

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

Income & Expenditure at Month 9	Year to Date			Full Year Projection			Month 8 Variance	Change
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)		
	£'000	£'000	£'000	£'000	£'000	£'000		
Expenditure								
Chief Officer - Management	956	1,057	(101)	1,725	1,729	(4)	0	(4)
Head of Locality Services	12,792	13,107	(315)	17,616	16,921	695	690	5
Head of Partnership Services	7,485	7,585	(100)	11,622	11,368	254	253	1
Head of Dental Services	2,307	2,369	(62)	3,077	3,121	(44)	(49)	5
Head of Mental Health Services	1,972	2,069	(97)	2,649	2,736	(87)	(97)	10
Associate Medical Director	11,258	11,546	(288)	15,510	15,652	(142)	(133)	(9)
Alcohol and Drugs Partnership	433	360	73	530	530	0	0	0
Acute Set Aside	3,832	4,390	(558)	5,536	6,127	(591)	(679)	88
Total Net Cost	41,035	42,483	(1,448)	58,265	58,184	81	(15)	96

2.1 The above table shows the IJB's overall spending position at the end of month 9 and the change in year end projections from month 8 analysed by Heads of Service. Subsequent sections give more detail on each of the lines shown above.

3. Chief Officer Administration and Management

Chief Officer - Management at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Community Management	231	196	35	538	545	(7)
Community Admin	101	103	(2)	109	110	(1)
CnES Management and Admin	393	528	(135)	770	766	4
Housing Services	231	230	1	308	308	0
Surplus/ (Deficit)	956	1,057	(101)	1,725	1,729	-4

3.1 The above table shows the spending position on the Chief Officer's management budgets. There are no major year end variances.

4. Head of Locality Services

Head of Locality Services at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Community Nursing	2,503	2,455	48	3,335	3,276	59
Community Hospitals	1,443	1,567	(124)	1,925	2,084	(159)
CnES Residential Care	3,208	3,337	(129)	4,275	3,922	353
Adult Care and Support Services	2,171	2,392	(221)	2,895	2,675	220
CnES Home Care	3,375	3,266	109	5,063	4,841	222
Adult Care Transport	92	90	2	123	123	0
Community Care	0	0	0	0	0	0
Surplus/ (Deficit)	12,792	13,107	(315)	17,616	16,921	695

- 4.1 The above table shows the spending position on the Head of Locality's budgets. There is an in year overspend of **£315k** and a projected underspend of £695k.
- 4.2 There is an in year overspend of **£124k** on Community Hospital Nursing and a projected overspend of **£159k (£165k month 8)**. From 1 November strict controls have been put in place to actively reduce bank and overtime use where possible. There has been a small decrease in bank usage to date which has reduced the projected overspend slightly.
- 4.3 Homecare continues to underspend and is projected to underspend by £222k at the year end. This is due to in part to vacancies and lower mileage within the homecare service and savings associated with timing of implementing contracted workforce re-design and reablement teams. Advertisements for staff required for the reablement team have been placed for the second time.
- 4.4 There is a projected underspend against residential income of £353k. An exercise has been undertaken to analyse expected income from residential care both in year and amounts still owing from previous years. The underspend is due to increased income expected from existing and backlog residential care assessments and is partially offset by greater than budgeted staffing.
- 4.5 There is a projected underspend of £220k on adult care and support. This is due to new complex and transition packages not materialising at budgeted costs or not yet commenced. The underspend has reduced from month 7 due to changes relating to care staff employed in advance of two mainland placement repatriations, associated staff training required, and property adaptations required to enable the care packages to commence.

5. Head of Partnership Services

Head of Partnership Services at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Podiatry	324	361	(37)	434	466	(32)
Dietetics	138	132	6	185	175	10
Occupational Therapy	467	378	89	623	611	12
Physiotherapy	653	567	86	870	785	85
Community Care	1,293	1,293	0	1,724	1,724	0
Integration Funds	0	0	0	1,887	1,887	0
Criminal Justice	183	143	40	244	243	1
Assessment and Care Services	970	1,050	(80)	1,226	1,070	156
Commissioning and Partners	2,289	2,574	(285)	3,022	2,993	29
Adult Mainland Placements	1,168	1,087	81	1,407	1,414	(7)
Surplus/ (Deficit)	7,485	7,585	(100)	11,622	11,368	254

- 5.1 The above table shows the spending position on the Head of Partnership's budgets. There is a **£100k** in year overspend and £254k year end projected underspend.
- 5.2 There is a £86k underspend in year on physiotherapy and a projected outturn figure of £85k underspend. This is due to some vacancies within the department and some staff returning to work after maternity leave on reduced hours.
- 5.3 There is a projected underspend of £156k on assessment and care services due in part to a higher level of scrutiny on the assessment criteria for direct payments and vacancies within the department.

6. Head of Dental Services

Head of Dental Services at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Community Dental inc. Oral Health	170	161	9	227	220	7
General Dental Services	2,137	2,208	(71)	2,850	2,901	(51)
Surplus/ (Deficit)	2,307	2,369	(62)	3,077	3,121	(44)

- 6.1 The above table shows the spending position on the Head of Dental services budgets.
- 6.2 There is a **£62k** overspend in year due to the use of locum dentists and a **£44k** overspend at year end. Dental is a high risk area because of known dental vacancies occurring during the year and the use of agency staff.

7. Head of Mental Health Services

Head of Mental Health Service: at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Mental Health Management	264	244	20	372	329	43
Mental Health Consultants	305	376	(71)	406	470	(64)
Mental Health Nursing	1,403	1,449	(46)	1,871	1,937	(66)
Surplus/ (Deficit)	1,972	2,069	(97)	2,649	2,736	(87)

- 7.1 There is an in year overspend on Mental Health Consultants of **£71k** and a projected overspend of **£64k**. This is due to a combination of employing a long term locum at a slightly higher cost than a substantive post and the locum taking a 7 week break and being covered by a high cost agency consultant working on call. The projected overspend has decrease due to a change in employment status for the locum consultant (now employed as a NHS locum).
- 7.2 There are projected overspends in APU and Clisham wards of **£106k** partially offset by underspends in CPNs of £40k. The overspends in the wards are due to bank use partly due to high sickness in Clisham.

8. Associate Medical Director

Associate Medical Director at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Community Medical	187	186	1	249	249	0
GMS	4,575	4,575	0	6,284	6,283	1
GPS - Prescribing	4,345	4,579	(234)	5,784	5,868	(84)
FHS	1,253	1,254	(1)	1,996	1,996	0
Out of Hours	898	952	(54)	1,197	1,256	(59)
Surplus/ (Deficit)	11,258	11,546	(288)	15,510	15,652	(142)

- 8.1 The above table shows the spending position on the Associate Medical Director budget. The GP prescribing budget is projected to overspent by **£84k** due to a lower than expected percentage decrease in the cost of the drug Pregabalin. The Board has also been informed of a number of drugs on short supply which could result in these drug prices increasing and further increasing the year end overspend. As mentioned in the summary there has been an increase in winter viruses and flu which may have a secondary effect on prescribing which the Board will not see through the accounts until end of March 2018.

- 8.2 Out of Hours is overspent **£54k** in year and is projected to overspend by **£59k** due to additional costs relating to forensic service, childrens on call doctor and A&E doctor.

9. Alcohol and Drugs Partnership

Alcohol & Drugs Partnership at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Alcohol and Drugs Partnership	433	360	73	530	530	0
Surplus/ (Deficit)	433	360	73	530	530	0

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

10. NHS Set Aside

Set Aside at Month 9	Year to Date			Full Year Projection		
	Budget	Actual	Variance under/ (over)	Budget	Actual	Variance under/ (over)
	£'000	£'000	£'000	£'000	£'000	£'000
Acute Nursing	2,704	2,785	(81)	3,605	3,729	(124)
SLA - General Medicine	92	92	0	549	549	0
General Medical Consultants	480	565	(85)	640	754	(114)
Pharmacy	278	309	(31)	371	412	(41)
ECR - Adult Mental Health	278	639	(361)	371	683	(312)
Surplus/ (Deficit)	3,832	4,390	(558)	5,536	6,127	(591)

- 10.1 The above table shows the spending position on the NHS Set Aside budget. The set aside budget is showing an in year overspend of **£558k** and a projected overspend of **£591k**
- 10.2 The set aside budget includes those areas not managed directly by the IJB but the budget falls under the remit of the IJB. The Acute Nursing includes the medical and rehabilitation wards together with A&E. The pharmacy budget relates to the drugs prescribed on wards or community areas within the IJB.
- 10.3 The acute nursing within the set aside is **£81k** overspent in year and a **£124k** projected overspend (month 8 **£109k**). The projected overspend in the acute wards is mostly due to high bed occupancy in the medical wards and has resulted in the use of bank staff. From 1 November strict controls have been put in place to actively reduce bank and overtime use where possible. Extreme winter pressure within Scotland in January is however having an adverse effect and we expect bank costs to rise next month due to the opening of the medical contingency beds

- 10.4 There is an in year overspend on adult mental health placements of **£361k** and a projected overspend of **£312k**. This is due to continuing high cost placements at a secure unit and increase placements at NHS units.

Appendix 1

11. Financial Efficiency Plan – action plans to achieve break-even

This action plan was drawn up as part of the 17/18 budget-setting process. It is actively monitored by the finance team who are working with managers to ensure that there are robust project plans in place, progress against which will be reported to the Integrated Corporate Management Team on a monthly basis and to the Integrated Joint Board.

The following table shows the agreed actions, lead officers, contribution to savings and progress to date together with risk rating.

Description	Lead Manager	R/N	Total Savin £'000	Month 9 Target £'000	Savings Todate £'000	Projected Savings £'000	Surplus / (shortfall) £'000	Risk	Risk Sco
Use of E Health Technology releasing time to care	Jon Harris	R	75	0	0	75	0	H	15
Redesign OT service by reducing capacity by one FTE	Sonia Smit	R	44	33	33	44	0	H	12
Delete Band 5 vacant post Barra	Kathleen McCulloch	R	46	35	0	0	-46	H	12
Targeted repatriation of Mainland placements -	Ron Culley	R	35	26	26	35	0	H	12
Podiatry - stopping basic nail care - items of low value	Sarann MacPhee	R	25	19	0	0	-25	H	12
Podiatry - centralisation and Income generation	Sarann MacPhee	R	10	8	0	0	-10	H	10
Invest in group based support for people with learning disabilities and reduce the cost of bespoke packages	Paul Dundas	R	99	74	74	99	0	H	12
Repatriate mainland placements	Emma MacSween	R	50	38	0	50	0	H	10
The use of four additional fleet cars for travel savings b/f	Paul Dundas	R	10	8	0	0	-10	H	10
Savings on Drugs prescribed including increase in rebates	Kirsty Brightwell	R	215	161	89	142	-73	H	12
Additional Sickness Target 1%	Mike Hutchinson	R	14	10	0	0	-14	H	10
Diversification of income streams for Dietetics	Karen France	NR	6	5	0	6	0	M	8
Redesign Specialist Nursing	Kathleen McCulloch	R	25	19	19	25	0	M	8
Reduction in minor equipment	Ron Culley	R	10	8	8	10	0	M	8
GMS Les Des efficiencies	Ron Culley	R	9	7	7	9	0	M	8
National Procurement Efficiencies IJB	Kathleen McCulloch	R	25	19	19	25	0	M	8
Additional Sickness Target 1%	Ron Culley	R	143	107	107	143	0	M	8
Redesign of Dental Services	Colin Robertson	R	272	204	204	272	0	M	8

Appendix 1

Description	Lead Manager	R/NR	Total Savings	Month 9 Target	Savings To date	Projected Savings	Surplus / (shortfall) /	Risk	Risk Score
			£'000	£'000	£'000	£'000	£'000		
Efficiencies within the incontinence service	Kathleen McCulloch	R	10	8	8	10	0	M	6
Barra and Uist Non pay efficiencies	Kathleen McCulloch	R	10	8	8	10	0	M	6
Reduce charging variation in dentists	Colin Robertson	R	10	8	8	10	0	M	6
Additional Sickness Target 1%	Colin Robertson	R	16	12	12	16	0	M	6
Third and independent sector partners to volunteer efficiency	Emma MacSween	R	10	0	0	10	0	M	8
Introduce our approved charging regime for social care services	Ron Culley	R	15	0	0	15	0	M	6
Opportunistic saving of 1% on CNES pay budgets	All	R	150	113	113	150	0	M	6
A reduction in overtime payments of 50% savings b/f	Paul Dundas	R	30	23	12	15	-15	M	6
Vacant A&E HC assistant - 3 months	Lachlan Macpherson	R	6	6	6	6	0	L	2
Delete Band 6 Extended Scope Practitioner post within Physiotherapy	Sheila Nicolson	R	24	18	18	24	0	L	2
Podiatry - redesign senior podiatry post	Sarann MacPhee	R	4	3	2	4	0	L	2
Freeze Vacant B7 Eastside Post 6 months	Kathleen McCulloch	R	26	26	39	52	26	L	2
Freeze vacant B3 (0.3 WTE) Harris Post 12 Months	Kathleen McCulloch	R	10	8	8	10	0	L	2

Appendix 1

Description	Lead Manager	R/NR	Total Savings	Month 9 Target	Savings To date	Projected Savings	Surplus / (shortfall) /	Risk	Risk Score
			£'000	£'000	£'000	£'000	£'000		
Nursing Non pay efficiencies (Mixture of supplies and travel)	Kathleen McCulloch	R	25	19	19	25	0	L	2
Admin/PA review	Ron Culley	R	30	23	23	30	0	L	2
Efficiencies in Community Dental Services	Colin Robertson	NR	77	58	58	77	0	L	2
LDP Nurse - CPN Lewis and Harris - Freeze for 3 months	Mike Hutchinson	NR	10	10	10	10	0	L	2
Health Management budget efficiencies	Mike Hutchinson	R	22	17	17	22	0	L	2
Vacancy Freeze CPN Uist	Mike Hutchinson	R	9	7	7	9	0	L	2
CPN Non pay efficiencies	Mike Hutchinson	R	9	7	7	9	0	L	2
Reduce grant allocation to specific third sector bodies over two years	Emma MacSween	R	5	0	0	5	0	L	2
A reduction in sickness absence of 10% savings b/f	Paul Dundas	R	23	17	17	23	0	L	2
Total Savings Plan as of Month 8			1,643	1,164	973	1,477	-166		

- 11.1 The table above shows that at month 9 the Board has achieved £973k savings against a target of £1,164k. The Board is projected to achieve £1,477k of the identified cash savings. The chart at item 1.4 and the first part of this table above shows £623k of high risk saving.
- 11.2 The table below shows the NHS financial recovery plan at month 9 which was put in place at month 7 to try and mitigate the overspend areas. As reported in month 7 within the NHS partner budget is a number of areas of overspend that cannot be mitigated due to the clinical risk associated with expenditure or that the control of the expenditure is out with NHS Western Isles, for examples adult mental health placements, Prescribing and Out of Hours.

Appendix 1

Ref	Description	Responsible	Action	Saving £	Month 9 £	Projection £	Variance £	RAG
1	General Vacancy Freeze	CO/ND	Update at Month 9 - the post that were identified remain vacant achieving two month of savings to-date	43,698	17,479	43,698	-	L
2	Cease all non-direct clinical care off-island travel study leave (exc. SG performance/delivery meeting)	HoD	Reduction in travel is occurring	4,905	1,962	4,905	-	L
3	Default position of no bank	CO/ND/HM	Bank in the medical wards have reduced considerably in November but have increased within mental health wards due to high sickness. Extreme winter pressures is likely to increase the cost of bank staff	68,608	18,200	68,608	-	M
4	Improved management of sickness absence	HoD	a further 5% reduction on bank and 10% reduction on excess hours for 5 months	16,244	-	8,122	8,122	H
5	No overtime	CO/ND/HM	There has as yet been no sizable decrease in overtime used, this will be reassessed at month 9	10,500	1,500	5,250	5,250	M
6	Freeze all non-committed non pay revenue	CO	Look at all uncommitted RRL received and any projects not fully committed	25,000	10,000	25,000	-	L
7	Explore possibility of early closure of Clisham Wards	ND/DPH	6 patients to-date would reassess at 3 patients	TBC	-	-	-	H
8	Cease non medical locum staff employment with the exception of Laboratories	CO/ND	Only £25k of Agency staff for non medical locum staff have been projected for months 7-12 - target at 25%	6,250	2,500	6,250	-	M
9	Assess impact of ECR delay until 01/04/2018	MD	To be assessed on a case by case basis	TBC	-	-	-	H
				175,204	51,641	161,833	13,372	

12. Financial Risks

There are many potential financial risks in achieving the break-even for 2017/18. The risks presented are for **this year** and the risk rating may have dropped as we move towards the year end but the long term risk will remain. The risks include:

- 12.1 The challenges posed by the Financial Efficiency Plan are significant, and the proposed savings may not be achieved in their entirety. Of the cash releasing savings required to break even, **£623k** are currently rated as high risk.
- 12.3 Consultant medical staff sickness absence may incur expensive non NHS locum costs. The potential impact is **£100k** and this risk is rated as medium due to the possibility of sickness absence occurring.
- 12.4 Further reduction in GP numbers could put increasing pressure on the GP Out of Hours services, potentially leading to increased use of locums. This risk is rated as medium and the potential impact is **£100k**.
- 12.5 Inflationary assumptions may be incorrect, although benchmarking with other Boards indicates that our assumptions are broadly consistent. The potential impact is **£100k** and this risk is rated as low.
- 12.6 There are increasing numbers of high cost cases in Health and Social Care (including mainland placements) The potential impact is **£100k** and this risk is rated as low.
- 12.7. Demographic growth is resulting in an increasing proportion of elderly people requiring care. The potential impact for this financial year is **£200k** and this risk is rated as low.

13. Glossary of Terms

Accumulated deficit	The cumulative sum of previous year end overspends (offset by any underspends) which must eventually be recovered.
Allied Health Professionals (AHPs)	Physiotherapists, Occupational Therapists, Speech & Language Therapists, Radiographers, Dieticians, Podiatrists, etc.
Annually Managed Expenditure (AME)	Expenditure, mainly provisions and impairments, which is not part of our "core" RRL and which is subject to review twice a year by SGHSCD. Note that when provisions are realised the cost is taken to revenue.
Capital expenditure	Spending on assets which meet given criteria, generally having a life of more than one year and an individual value of £5k or more or a grouped value of £20k or more.
CNORIS	Clinical Negligence and Other Risks Scheme. A risk transfer and financing scheme whereby the cost of losses is shared equitably across NHS boards.
Deferred Income	Allocations received in previous years against future expenditure.
Extra Contractual Referrals (ECR)	Referrals to mainland hospitals or private providers that NHS Western Isles do not have an SLA with. Often very high cost packages of care.
Financial Efficiency Plan (FEP)	A financial plan which identifies how required cash and non cash efficiency targets, both recurrent and non recurrent, will be achieved.
GPS	General Pharmaceutical Services, i.e. drugs prescribed in the community.
National Procurement (NP)	Part of NHS Scotland which advises and supports boards on procurement matters.
Provision	Money set aside to pay for an anticipated future liability.
Revenue expenditure	Spending on day to day operations.
Revenue Resource Limit (RRL)	Total revenue funding allocated to NHS Western Isles by SGHSCD each year.
Service Level Agreement (SLA)	Formal agreement with an external body for delivery of a specified service.
Underlying (recurrent) deficit	Long-term continuing spending not supported by ongoing funding.
UNPACS	Unplanned activities. Services provided by other boards where there is no SLA in place.