

## **AUTHORISATIONS REQUIRED BY STANDING FINANCIAL INSTRUCTIONS**

### **Executive Summary**

1. In line with the Standing Financial Instructions (SFIs), the SPCB is notified of items approved for write-off. The treatment has already been agreed with Audit Scotland as part of the 2016-17 accounts audit process and this paper is therefore presented in tandem with the 2016-17 Annual Report and Accounts. (Contact Lisbeth Craig ext 86661 or Derek Croll ext 86819)

### **Issues and Options**

2. The attached Annex A details the items already authorised under the approval limit of the Assistant Chief Executive, who has delegated authority from the Principal Accountable Officer, totalling £11,017.31.

3. Depending on the category of loss, this delegation varies between up to £1,000 per transaction for cash, bookkeeping and stores losses to up to £10,000 per transaction for the remaining categories of loss.

4. In respect of the items within the approval limit of the Assistant Chief Executive, these relate to:

- stores losses or theft of small portable items and 1 larger item (fitness testing equipment);
- bookkeeping losses, where the SPCB is writing off old payroll overpayments to former MSP staff which have proved unrecoverable;
- an unrecoverable overpayment of tax and National Insurance to HMRC; and
- personal losses through damages. It is to be noted that each item was individually submitted for approval.

5. There was one item in excess of the Assistant Chief Executive's authority which required separate authorisation by the SPCB. This was approved by the SPCB at their meeting on 29 June 2017 (SPCB (2017) Paper 65). The item related to a payment to HMRC in respect of backdated interest assessed on a prior year VAT adjustment (treatment of VAT on agency staff), totalling £16,663.34.

### **Resource implications**

6. There are no resource implications for this paper, as all entries are reflected in the SPCB's 2016-17 resource accounts.

### **Governance issues**

7. The SFIs are a key component of the SPCB's governance arrangements.

## **Publication**

8. This paper will be published with the minutes of the meeting in line with the Parliament's Publication Scheme.

## **Decision**

9. The SPCB is invited to note the items approved in Annex A. Audit Scotland is content with the proposed action and has audited the accounts on the basis of the action proposed.

Finance & Security Group  
September 2017

### Authorisations required by SFIs 2016-17

Items within the approved limit of the ACE				
Date	Category	Nature	Description	Value (£)
2016-17	Stores Losses	Theft	Theft of 1 PC Cable (SPS); 1 Multi Tool & Case (SPS), 1 Apple iPhone 6+ (MSP Staff); 1 Apple iPhone 6s (MSP Staff)	£1,129.00
2016-17	Stores Loss	Loss	Loss of 1 Apple iPhone 5 (MSP Staff) & 1 Valpar 09 – Whole Body Range of Motion (equipment)	£5,404.91
2016-17	Personal Loss	Special Payment	Data breach incident (Visitor)	£500.00
2016-17	Special Payment	Loss	Damage to a car on Vehicle Entry System (Visitor)	£2,727.91
2010-11	Bookkeeping losses	Loss	Overpayment to HMRC – no further recovery is possible.	£682.62
2012-13	Bookkeeping losses	Loss	Overpayment to former MSP staff due to an administrative error, recovery is uneconomic.	£574.95
2015-16	Bookkeeping losses	Loss	2 Repayments received in excess of overpayment amount due from former MSP Staff - due to low value uneconomic to make payment to former MSP Staff.	(£2.08)
<b>Total within approval limit of ACE</b>				<b>£11,017.31</b>
Items within the approved limit of the SPCB				
Date	Category	Nature	Description	Value (£)
2013-14	Fruitless Payment	Loss	Interest on VAT settlement	£16,663.34
<b>Total within approval limit of SPCB</b>				<b>£16,663.34</b>
<b>Total Losses 2016-17</b>				<b>£27,680.65</b>