



Policy:

FIN 005 Losses and Special Payments

Executive or Associate Director Lead	Executive Director of Finance
Policy author/lead	Financial Accountant
Feedback on implementation to	Financial Accountant

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Policy Version and advice on document history, availability and storage

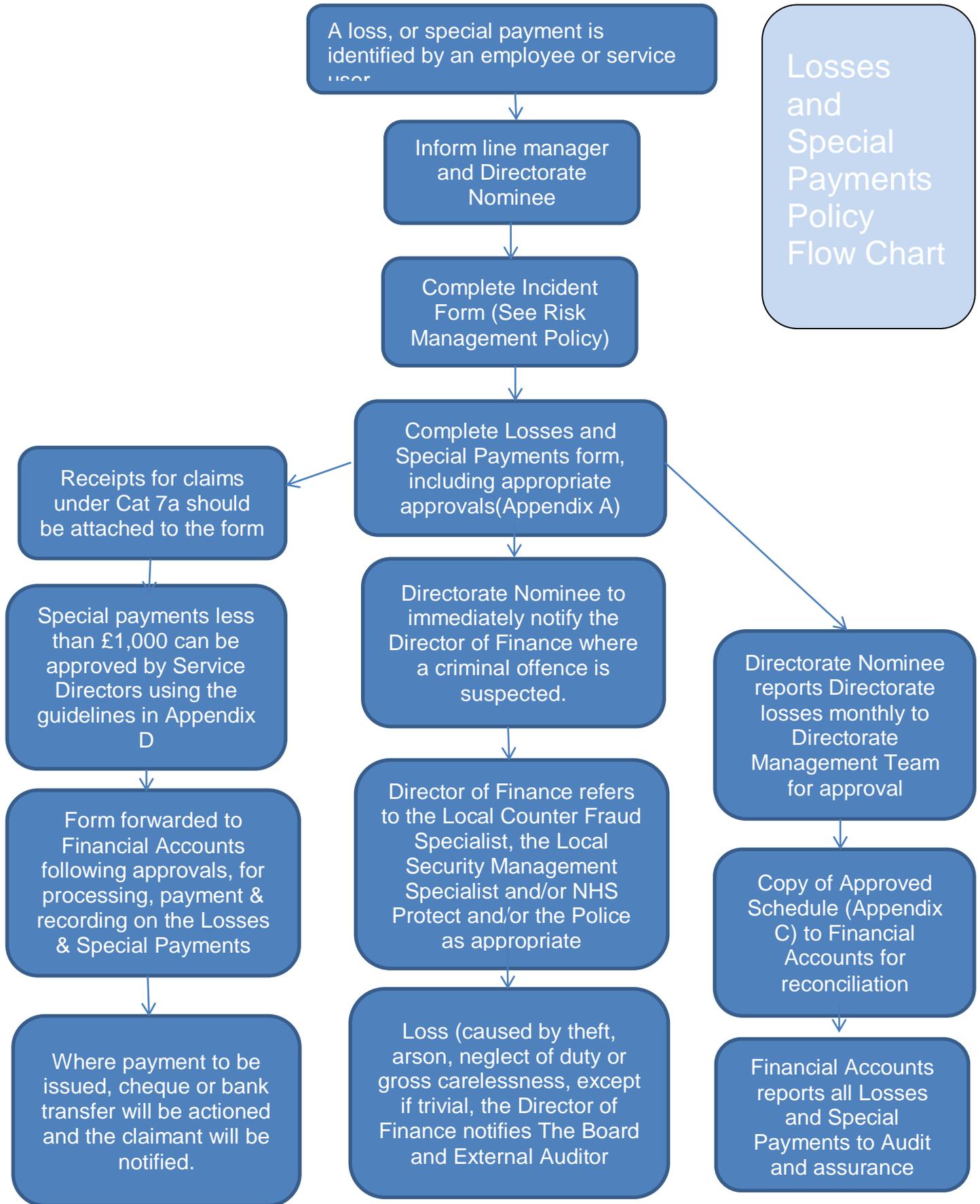
This is version 2.0 of this policy and replaces version 1.0. This version was reviewed and updated as part of an on-going policy document review process.

This policy will be available to all staff via the Sheffield Health & Social Care NHS Foundation Trust Intranet and on the Trust's website. The previous version will be removed from the Intranet and Trust website and archived. Any copies of the previous policy held separately should be destroyed and replaced with this version.

New Losses and Special Payments form, and additional limits to types of claim.

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1 Introduction

- 1.1 All NHS Trusts are required to have procedures in place to record both details of losses incurred by the Trust and any special payments made outside the normal activities of the Trust. A register of such losses and special payments must be kept. The register is kept by the Finance Directorate and forms part of the Trust's annual accounts which are subject to scrutiny by the external auditors. The register is also scrutinised by the Trust's Audit Committee.
- 1.2 The Trust's Standing Financial Instructions (Paragraph 14.2) outline the requirement that any employee or officer discovering or suspecting a loss of any kind must either immediately inform their head of department, who must immediately inform the Chief Executive and the Director of Finance or inform an officer charged with appropriately informing the Director of Finance and/or Chief Executive; a Directorate Nominee.
- 1.3 Depending on the nature of the loss or special payment, there are various routes to be followed. For example, for losses apparently caused by theft, arson, neglect of duty or gross carelessness, except if trivial, the Director of Finance must immediately notify the Board and the External Auditor. In cases of fraud and corruption, the Director of Finance must inform the relevant Local Counter Fraud Service and NHS Protect regional team.
- 1.4 The purpose of this procedure is to give guidance to Directorates on how to deal with losses and special payments.
- 1.5 Each Directorate should nominate an officer to be the Directorate Nominee for all losses and special payments and who will liaise with the Finance Department. The current Directorate nominees are given in Appendix H

2 Scope

- 2.1 This policy covers the following:

The difference between a Loss and a Special Payment.

Losses

- Examples of Losses
 - When and who to refer on to
 - Record keeping
 - Reporting and the Losses and Special Payments Register

Special Payments

- Examples of Special Payments
 - When and who to refer on to
 - Notification of loss/damage to personal property
 - Submission of claims / Record Keeping
 - Reporting and the Losses and Special Payments register

Delegated Responsibility

- The Trust's Responsibility/Liability
- Delegated limits

Settlement of Claims

3 What is the Difference between a Loss and a Special Payment?

3.1 Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled. Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had NHS foundation trusts not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure).

3.2 The difference between a Loss and a Special Payment may be summarised as follows:-

Losses Relate to the loss of money or property belonging to the Trust itself (e.g. theft, damage to buildings, loss of cash, bad debts and loss of stock).

Special Payments Are payments outside the normal day to day business of the Trust or where no statutory authority exists (e.g. compensation payments for clinical negligence and employer's liability claims, ex gratia payments to staff for loss/damage to personal property whilst on Trust premises).

3.3 The Department of Health has classified losses and special payments under nine categories as follows:-

Losses

Category 1: Loss of Physical Cash due to

- a) Theft, fraud etc, and Cash Equivalents such as Credit Cards, Vouchers or Electronic Transfers.
- b) Bookkeeping Losses such as unvouched payments or missing items
- c) Exchange Rate Fluctuations or revaluation of Currencies
- d) Losses of pay and overpayment due to miscalculation etc
- e) Losses arising from failure to make adequate charges

Category 2: Losses of Accountable Stores through fraud, arson theft or any other cause such as Drugs and Medical Consumables going 'out of date' before use

Category 3: Fruitless Payments and constructive losses including abandoned capital schemes and constructive losses

Category 4: Claims Waived or Abandoned such as claims reduced in negotiations or on legal advice. Waived claims are those that are due, but not presented.

Special Payments

Category 5: Extra contractual payments which is not legally due under a contract but appear to place an obligation on the Trust

Category 6: Extra Statutory or Extra Regulatory Payments that go beyond the strict terms of a Regulation or Statute

Category 7: Compensation Payments to provide redress for

- a) Loss/damage of personal effects
- b) For personal injuries
- c) Loss/damage of property
- d) Traffic Accidents

Category 8: Special Severance payments from termination of employees contracts whether agreed, resigned or dismissed

Category 9: Ex Gratia Payments that go beyond Statutory Cover, legal Liability or Administrative Rules

4 Purpose

- 4.1 The Department of Health Group Accounting Manual 2017-18 (Issued June 2017) lays down the requirement that NHS Providers should follow The Managing Public Money (Revised August 2015) publication in full.
- 4.2 Sections 4.10 and 4.13 of the above publication deal specifically Losses and Special Payments which are replicated in this Policy.
- 4.3 The Accounting Manual in section 5.182 – 5.188 specifies the reporting requirement of these payments within the Annual Report.
- 4.4 This Policy enshrines the above within the Governance of the Trust.
- 4.5 This Policy also acts as an explanation and expansion to Section 14.2 of the Trust's Standing Financial Instructions.
- 4.6 By following the above guidance, publication and instructions the Trust will be able to complete the Annual Return in accordance within the expected structure laid down by the Department of Health, and ensure that the Governance of the Trust is complied with.

5 Duties

Roles	Responsibilities
Board of Directors	Responsible for ensuring the Policy is implemented effectively and the strategic context of the Policy is appropriate and meets the needs of the Trust. They are also responsible for approving the writing off of losses on the recommendation of the Audit Committee.
Chief Executive	Has overall accountability for the Trust's financial control and to ensure that the appropriate management systems are in place and working effectively. This is enacted through the Trust's Standing Orders, Standing Financial Instructions and Reservation of Powers (Scheme of Delegation)
Director of Finance	<p>Responsible for managing and maintaining an effective Losses and Special Payments Policy, ensuring that all policy documents are commissioned, developed and reviewed in accordance with this policy. They will ensure this policy document is available through the Trust's intranet and internet, kept up to date and reviewed as required and previous versions archived.</p> <ul style="list-style-type: none"> • Responsible for preparing procedural instructions on the recording of and accounting for condemnations, losses and special payments (SFI's). • They must notify NHS Protect, the External Auditor, the Independent Regulator and Local Counter Fraud Specialists of all frauds (SFI). • Where a criminal offence is suspected, they will immediately inform the police if theft or arson involved (SFI). • They are authorised to take any necessary steps to safeguard the Trust's interest and consider if any insurance claims are to be made. • They are responsible for maintaining a Losses and Special Payments Register in which write-off action is recorded.
Financial Accounts	<p>Will be responsible for ensuring the correct operation of the policy.</p> <ul style="list-style-type: none"> • Will report Losses in the Annual Return in accordance with DoH Group Accounting Manual, analysed into the prescriptive headings. • Ensure compliance with the Policy by making staff aware of the policy, and training Directorate Nominees in their role. • Ensure that payments are only made after all the necessary checks and authorisations have been received. • Making the Register available for Audit Committee meetings.

Clinical/Corporate Executive Directors (Budget Holders)	<p>Budget Holders are responsible for ensuring that the Delegated Budget Holders and Budget Managers for whom they are responsible are aware of and adhere to this Policy, alongside the Trust Scheme of Delegation. They are also responsible for ensuring Delegated Budget Holders and Budget Managers are updated in regard to any changes in this Policy.</p>
Deputy Directors to Clinical/Operational Directors or Deputy Directors to Corporate Executive Directors (Budget Managers)	<p>Budget Managers are responsible for ensuring that the Authorised Signatory staff for whom they are responsible are aware of and adhere to this Policy, alongside the Trust Scheme of Delegation. They are also responsible for ensuring such nominated and approved staff are updated in regard to any changes in this Policy. Budget Managers will be expected to incorporate understanding and expected future compliance of this Trust policy into local induction procedures.</p>
All Personnel (Including Permanent, Temporary or Honorary Staff. Also includes individuals working on behalf of the Trust including Independent Contractors)	<p>It is the responsibility of all staff</p> <ul style="list-style-type: none"> • to minimise potential losses as far as possible • to be aware of this policy and how to report any losses • Be aware of the Counter Fraud arrangements of the Trust and the means of contacting them • Report losses in a timely and appropriate manner

- 5.1 Ensuring the completion of appropriate paperwork to record incidents where a Loss or Special Payment may have occurred is the responsibility of all members of staff.
- 5.2 All staff are responsible for reporting Incidents/Accidents on the appropriate Incident Form issued by The Risk Management Department. Where a loss has occurred, or it is envisaged that a Special Payment is to be applied for, the member of staff recording the incident should contact the Directorate Nominee for Losses and Special Payments to ensure completion a Losses and Special Payments form.
- 5.3 Where Losses fall within delegated limits of Budget holders and budget managers, the designated Budget holder/manager is responsible for ensuring that appropriate receipts are submitted with the forms and for authorising the Loss or Special Payment from their budget on the basis of receipts and this guidance.
- 5.4 The Directorate Nominee for Losses and Special Payments should assist in completion of the Losses and Special Payments Form, or complete the form on behalf of the individual concerned where appropriate. The Directorate Nominees should assure themselves that appropriate Incident forms have been completed, receipts are attached and appropriate approvals are obtained.

- 5.5 Directorate Nominees are also responsible for reporting their Directorate 'Losses and Special Payments' for each period to the Senior Management Team of the Directorate for reporting purposes and to inform training requirements.
- 5.6 Directorate Nominees are also responsible for ensuring that each Loss or Special Payment is appropriately referred on to the Service Director **and** Director of Finance for approval (See Paragraph 9.2 for delegated limits). This must be done in a timely manner. Where cases of fraud and corruption or of anomalies which may indicate fraud or corruption, the Director of Finance will refer on to either Local Counter Fraud Services, NHS Protect, the Local Security Management Specialist, Risk Management (particularly if exceeds insurance levels) or other as appropriate. See Standing Financial Instructions Paragraph 14.2.
- 5.7 The Financial Accounts team are responsible for validating completed Losses and Special Payments forms, including checking compliance with the Trust's Standing Orders, Standing Financial Instructions and Scheme of Delegation. They will, on the basis of appropriate approval and authorisation, action the payments.

6 Equality and Diversity

- 6.1 SHSCFT is committed to:
- Eliminating discrimination and promoting equality and diversity in its policies, procedures and guidelines, and
 - Designing and implementing services, policies and measures that meet the diverse needs of its population and workforce, ensuring that no individual or group is disadvantaged.
 - To ensure the above, this procedure has been equality impact assessed.

7 NHS Constitution

- 7.1 SHSCFT is committed to:
- the achievement of the principles, values, rights, pledges and responsibilities detailed in the NHS Constitution, and
 - Ensuring they are taken account of in the production of its Policies, Procedures and Guidelines. This procedure supports the NHS Constitution by committing to use NHS resources responsibly and fairly and providing best value for taxpayer's money.

8 Losses

- 8.1 Examples of Losses
- Loss of cash - owing to theft, fraud, etc.
 - Loss of/discrepancies in petty cash due to poor administrative control.
 - Loss/Theft of Vouchers that can be used as a cash equivalent in Stores and other places

- Loss/Theft of Credit Cards that can be used as a cash equivalent in Stores and other places
 - Misuse of Electronic Transfers resulting in Theft/Fraud.
- 8.2 The member of staff identifying the loss should, in the first instance, complete and submit an Accident/Incident Form issued by the Risk Management Department. For further information on how to complete these forms contact the Risk Department and refer to the Risk Management Policies.
- 8.3 The member of staff identifying the loss should contact their Directorate Nominee (Appendix H)
- 8.4 A Losses and Special Payments form (As per Appendix G) should then be completed by the member of staff identifying the loss, in liaison with the Directorate Nominee.
- 8.5 If the loss is due to missing cash, or petty cash discrepancies, The Directorate Nominee must immediately notify both the Director of Finance and the Financial Accountant. If appropriate the Director of Finance will, per Standing Financial Instructions Paragraph 14.2 contact the local Counter Fraud Specialist, NHS Protect or the Local Security Management Specialist as appropriate to the circumstances.
- 8.6 Each month the Directorate Nominee will reports all losses incurred within their directorate to their Senior Management Team on the appropriate schedule (Appendix Schedule G). A copy should also be submitted to the Financial Accounts department for reconciliation purposes.
- 8.7 Each quarter the Financial Accounts department reports all Trust losses for the period to the Audit and Assurance Committee.

Special Payments

- 8.8 Examples of Special Payments
- Extra contractual payments which is not legally due under a contract.
 - Extra Statutory or Extra Regulatory Payments.
 - Compensation Payments to provide redress.
 - Special Severance payments from termination of employees' contracts.
 - Ex gratia payments for loss or damage to personal effects.
- 8.9 Types of Special Payment (Category 7b and 7d)
- 8.9.1 A Losses and Special Payments form should then be completed by the member of staff detailing the potential special payment, in liaison with the Directorate Nominee.

- 8.9.2 Where supporting documentation exists it should be attached to the form; for example details of extra contractual payments, copies of fines etc.
 - 8.9.3 The Directorate Nominee should refer clinical negligence/personal injury liability claims to the Risk Management Department.
- 8.10 Notification of Loss/Damage to Personal Property (Category 7a and 7c)
- 8.10.1 Notification of an incident when loss of or damage to personal property has occurred must be made at the earliest opportunity to the Line Manager by the completion of an Incident/Accident form. Full details of the incident must be provided
 - 8.10.2 The employee who identified the loss/damage must also complete, in liaison with the Directorate Nominee, the Losses and Special Payments Form (as per Appendix G) providing details about damaged items e.g. original cost and for spectacles, type of lenses, etc. The Directorate Nominee should inspect damaged items.
 - 8.10.3 Where the property had been handed in to the Trust for safe keeping, a copy of the Indemnity form¹ signed at the time should be attached to the Losses and Special Payments form.
 - 8.10.4 Receipts for repair work or replacement should be provided and attached to the form.
 - 8.10.5 If any item is damaged beyond repair, the Directorate Nominee can request that the item be surrendered for inspection as part of the claim.
 - 8.10.6 Losses of clothing shall be limited to £100 reimbursement per claim (where not supported by evidence of value).
Losses of Spectacles shall be limited to £100 reimbursement per claim.
Losses of Dentures shall be limited to £500 reimbursement per claim.
Losses from Damage to Motor Vehicles shall be limited to the amount of excess of the driver's insurance Policy
 - 8.10.7 The Directorate nominee, if satisfied that a genuine case exists for claiming compensation, will compile information for submission to the Director/Directorate Management Team who will either support or reject the claim. All claims are considered in accordance with the Trust's Standing Orders, Standing Financial Instructions, Scheme of Delegations and Delegation of Budgetary Authority.
 - 8.10.8 Approval for payment will be with due consideration to the guidelines in Section 8 delegated limits as outlined in Paragraph 9

¹ Refer to the Trust's Cashier/Petty Cash holders and Ward Held Monies and Property Policy.

- 8.11 Each month the Directorate Nominee reports all Losses and Special Payments incurred and submits the details to their Senior Management Team on the appropriate schedule (see Appendix Schedule I). A copy should also be submitted to the Financial Accounts department for reconciliation purposes.
- 8.12 Each quarter the Financial Accounts department reports all Trust losses for the period to the Audit and Assurance Committee.

9 Delegated Responsibility

9.1 The Trust's Responsibility/Liability

- 9.1.1 It is stressed that all claims will be considered on their individual merits and that any individual reimbursement is not to be seen as setting a precedent for future claims.
- 9.1.2 SHSC does not automatically accept responsibility for damage to or loss of personal property, including motor vehicles, when brought onto Health premises by members of staff.
- 9.1.3 It is the responsibility of each individual member of staff to ensure the safety/security of his/her personal property and where appropriate make arrangement for insurance cover.

9.2 Delegated Limits

- 9.2.1 Delegated limits have been set down by the Trust Board for the use by Directorates. As detailed in the Trust's Scheme of Delegation the following limits apply.
- 9.2.2 Delegated limits have been set down by the Trust Board for the use by Directorates. As detailed in the Trust's Scheme of Delegation the following limits apply.
- 9.2.3 Losses and Special Payments of all types must (with only one exception detailed in paragraph 9.2.4 below) be approved by the Chief Executive or the Director of Finance up to certain limits, beyond which Department of Health approval is required. Further details of current limits are in the Trust's Scheme of Delegation Para. 11.
- 9.2.4 Service and Clinical Directors may approve Ex-Gratia Special Payments as follows:

Category 7a Ex-Gratia payments (loss of personal effects) up to
£1,000

10 Settlement and Accounting of Claims

- 10.1 In the event of a Special Payment claim being made and the appropriate Director level approval obtained, any necessary payment will be effected via the Financial Accounts Department. All claims are met as a gesture of good

will and in full and final settlement of the claim, without any admission of liability on the part of SHSC.

- 10.2 In exceptional circumstances the Finance Director may settle the claim if requested to by the Directorate Nominee prior to approval by the Directorate Management Team.
- 10.3 This procedure is not intended to encompass any claims for personal injury or other forms of loss or damage, which would be examined under the appropriate provisions of law and other relevant regulations etc, dependent upon circumstances. These are dealt with by the Risk Management Department.
- 10.4 Where losses involve transfer of costs within the financial ledger system, this will be actioned via a journal by the Financial Accounts team on final approval of the Losses and Special Payments form; for example in the case of stock losses.

11 Monitoring Compliance with and Effectiveness of this Procedure

- 11.1 Details of all Losses and Special Payments are recorded in a central Trust Register by the Financial Accounts department.
- 11.2 These details are submitted to the Audit and Assurance Committee on a quarterly basis, and are also summarised in the Trust's Annual Accounts.
- 11.3 This reporting cycle will monitor compliance with this procedure.
- 11.4 The procedure is also subject to monitoring by Internal and External Audit under the Audit and Assurance programme of work approved by the Audit and Assurance Committee.

12 Review of the procedure

- 12.1 This procedure will be reviewed on an annual basis from the date of implementation.
- 12.2 Minor amendments (such as changes in title) may be made prior to the formal review, details of which will be monitored/approved in consultation with HR where relevant. Such amendments will be recorded in the Register and a new version of the Policy issued.

13 Complaints procedure

- 13.1 In the event that an individual wishes to raise any concerns regarding implementation of this procedure, these concerns must be raised in writing (either by email or letter) to the Complaints department at the following address, within 7 working days of the issue:-

Complaints Department
 Sheffield Health and Social Care NHS Foundation Trust
 Fulwood House
 Old Fulwood Road
 Fulwood
 Sheffield
 S10 3TH

13.2 The Financial Accountant will investigate the concern and aims to provide a written reply within 14 working days of the receipt of the letter or e-mail. In the event that the complainant wishes to progress the matter further they must then write to the Director of Finance at the address above, who will then make a final decision.

14 Communication of Policy

14.1 This policy will be made available on the SHSC Staff intranet and the SHSC Website

14.2 Changes to the policy will be communicated via email to all staff.

15 Implementation Plan

15.1 This Policy will be maintained by the Financial Accounts team. Changes will be recorded on the Policy cover sheet.

15.2 Implementation will be per the following Implementation Plan:

Objective	Task	Executive / Associate Director Responsibility	Timescale
Dissemination, storage and archiving	Post Version 3 on Trust intranet and Website and remove prior versions	Director of Finance	May 2018
	All SHSC staff email alert	Director of Finance	May 2018
	Team Managers to ensure all staff have access to latest version of this policy	Director of Finance	May 2018
	Financial Accounts Staff to archive former version of policy	Director of Finance	May 2018

Training and Development	Financial Accounts staff to provide support for staff	Director of Finance	As required
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16 Links to other Policies

- 16.1 This policy further expands on the requirement in the Trust **Standing Financial Instructions** at Paragraph 14.2 Losses and Special Payments that the Director of Finance must prepare procedural instructions on the recording of and accounting for condemnations, losses and special payments. It provides guidance as to the roles and responsibilities of staff for each element of the Losses and Special Payments process.
- 16.2 Please also refer to the Trust's **Income Collection Policy** if considering write off of debts.
- 16.3 Please refer to the Risk Management Policy for guidance on personal injury or clinical negligence situations.
- 16.4 The Department of Health guidance for Trust's can be located online: [Losses and Special Payments Detailed Guidance for NHS Trusts.](#)
- 16.5 In respect of losses or damage to property of service users (ex-gratia claims under Category 7a) please also refer to the **Sheffield Health and Social Care NHS FT's Cashier/Petty Cash Holders and Ward Held Monies and Property Policy and Procedures**. These include guidance specifically relating to the safety and security of service user property in the Appendices (defined by directorate). In addition, the NHS Protect guidance "**Guidance for NHS Health bodies on the secure management of patients' property**" contains further information and guidance.
- 16.6 Audit Monitoring and Review is by being part of the standard items both on the quarterly Audit and Finance and Investment Committees.
- 16.7 Training will be ongoing as and when the situation arises as most relevant staff are aware that this policy is in force, but will need to know how the changes affect them.

Appendix A – Version Control and Amendment Log

(Use Arial bold point 14 for titles)

Version No.	Type of Change	Date	Description of change(s)
0.1	New draft policy created	Feb 2011	New policy commissioned by EDG on approval of a Case for Need.
1.1	Review on expiry of policy	Jan 2015	Update for new Directorate Nominees and clarification of Categories
2.1	Review on expiry of policy	Dec 2017	Update for new Directorate Nominees and clarification of Categories
2.2	Review on expiry of policy	Jan 2018	Amendments made after review by Financial Accounts
2.3	Review on expiry of policy	Jan 2018	Amendments made to comply with Policy on Policies
3.0	Review on expiry of policy	Jan 2018	Version submitted to Policy Control Group

Appendix B – Dissemination Record

Version	Date on website (intranet and internet)	Date of “all SHSC staff” email	Any other promotion/ dissemination (include dates)
0.1			
1.1			
2.0			
3.0	February	February	

Appendix C – Stage One Equality Impact Assessment Form

Equality Impact Assessment Process for Policies Developed Under the Policy on Policies

Stage 1 – Complete draft policy

Stage 2 – Relevance - Is the policy potentially relevant to equality i.e. will this policy potentially impact on staff, patients or the public? If **NO** – No further action required – please sign and date the following statement. If **YES** – proceed to stage 3

This policy does not impact on staff, patients or the public (insert name and date)

Stage 3 – Policy Screening - Public authorities are legally required to have 'due regard' to eliminating discrimination, advancing equal opportunity and fostering good relations, in relation to people who share certain 'protected characteristics' and those that do not. The following table should be used to consider this and inform changes to the policy (indicate yes/no/ don't know and note reasons). Please see the SHSC Guidance on equality impact assessment for examples and detailed advice. This is available by logging-on to the Intranet first and then following this link

https://nww.xct.nhs.uk/widget.php?wdg=wdg_general_info&page=464

	Does any aspect of this policy actually or potentially discriminate against this group?	Can equality of opportunity for this group be improved through this policy or changes to this policy?	Can this policy be amended so that it works to enhance relations between people in this group and people not in this group?
AGE	NO	NO	NO
DISABILITY	NO	NO	NO
GENDER REASSIGNMENT	NO	NO	NO
PREGNANCY AND MATERNITY	NO	NO	NO
RACE	NO	NO	NO
RELIGION OR BELIEF	NO	NO	NO
SEX	NO	NO	NO

SEXUAL ORIENTATION	NO	NO	NO
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Stage 4 – Policy Revision - Make amendments to the policy or identify any remedial action required (action should be noted in the policy implementation plan section)

Please delete as appropriate: Policy Amended / Action Identified / no changes made.

Impact Assessment Completed by (insert name and date)

David Saunders 29 th January 2018
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Appendix D - Human Rights Act Assessment Form and Flowchart

You need to be confident that no aspect of this policy breaches a person's Human Rights. You can assume that if a policy is directly based on a law or national policy it will not therefore breach Human Rights.

If the policy or any procedures in the policy, are based on a local decision which impact on individuals, then you will need to make sure their human rights are not breached. To do this, you will need to refer to the more detailed guidance that is available on the SHSC web site

<http://www.justice.gov.uk/downloads/human-rights/act-studyguide.pdf>

(relevant sections numbers are referenced in grey boxes on diagram) and work through the flow chart on the next page.

1. Is your policy based on and in line with the current law (including case law) or policy?

Yes. No further action needed.

No. Work through the flow diagram over the page and then answer questions 2 and 3 below.

2. On completion of flow diagram – is further action needed?

No, no further action needed.

Yes, go to question 3

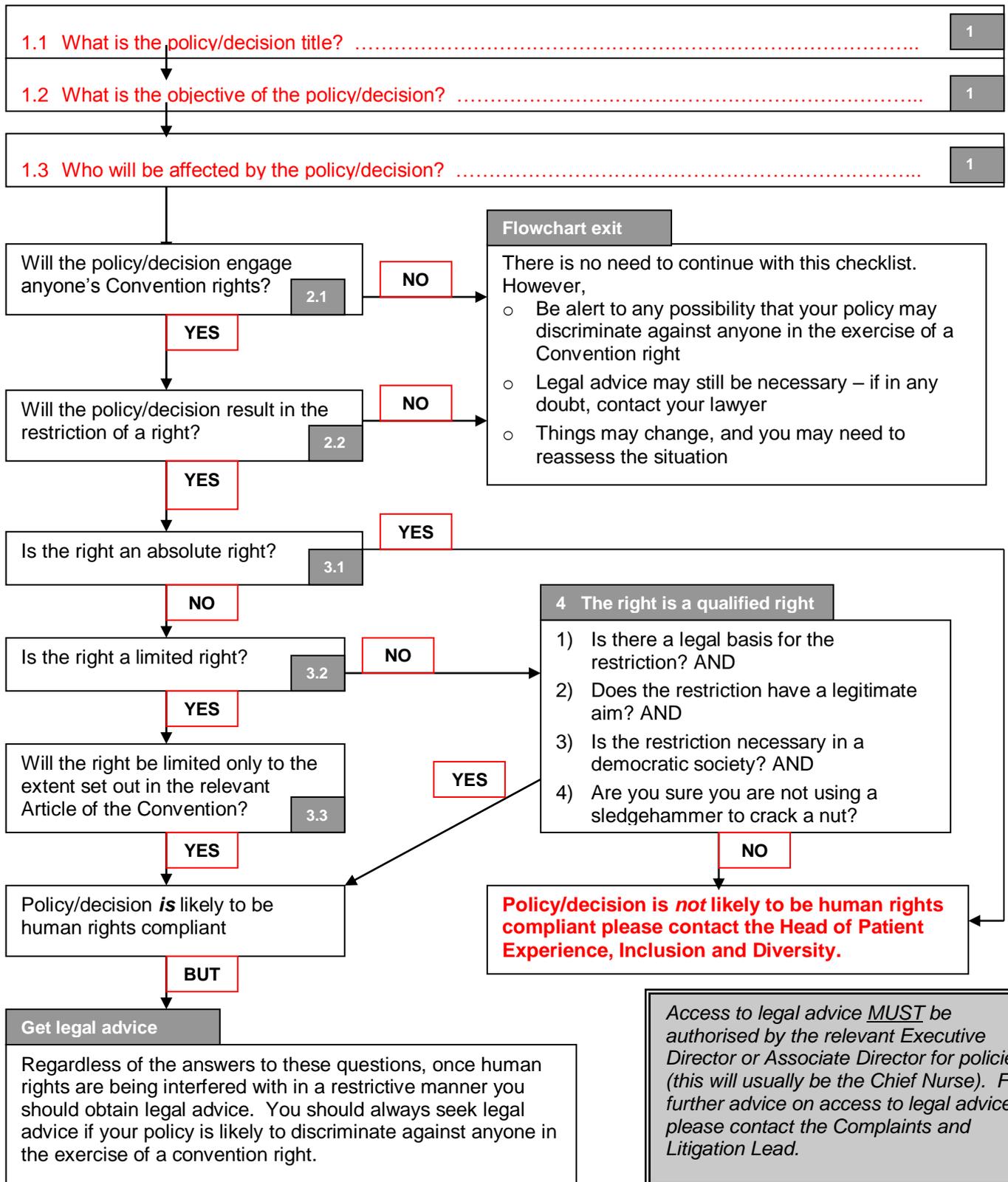
3. Complete the table below to provide details of the actions required

Action required	By what date	Responsible Person

Human Rights Assessment Flow Chart

Complete text answers in boxes 1.1 – 1.3 and highlight your path through the flowchart by filling the YES/NO boxes red (do this by clicking on the YES/NO text boxes and then from the Format menu on the toolbar, choose 'Format Text Box' and choose red from the Fill colour option).

Once the flowchart is completed, return to the previous page to complete the Human Rights Act Assessment Form.



Appendix E – Development, Consultation and Verification

This is an update of a Financial Policy which was due in January 2018 and the Principal Accountant was charged with this responsibility. The Principal Accountant consulted with the Financial Account which is the department that operate the policy.

There are several Government and Department of Health policies that cover these events and the latest publication of The General Accounting Manual, Managing Public Money and the Trusts Standing Orders and Standing Financial Instructions

The consultation occurred in December 2017 and resulted in the groups of losses and special payments being redefined and therefore the relevant claim form being amended.

This has been shared with the Financial Accountant and Deputy Director of Finance in January 2018.

Appendix F –Policies Checklist

Please use this as a checklist for policy completion. The style and format of policies should follow the Policy template which can be downloaded on the intranet (also shown at Appendix G within the Policy).

1. Cover sheet

x

All policies must have a cover sheet which includes:

- The Trust name and logo x
- The title of the policy (in large font size as detailed in the template) x
 - Executive or Associate Director lead for the policy x
 - The policy author and lead x
- The implementation lead (to receive feedback on the implementation) x
 - Date of initial draft policy x
 - Date of consultation x
 - Date of verification x
 - Date of ratification x
 - Date of issue x
 - Ratifying body x
 - Date for review x
 - Target audience x
 - Document type x
 - Document status x
 - Keywords x
 - Policy version and advice on availability and storage x

2. Contents page

3. Flowchart

x

4. Introduction

x

5. Scope

x

6. Definitions

x

7. Purpose

x

8. Duties

x

9. Process

x

10. Dissemination, storage and archiving (control)

x

11. Training and other resource implications

x

12. Audit, monitoring and review

x

This section should describe how the implementation and impact of the policy will be monitored and audited and when it will be reviewed. It should include timescales and frequency of audits. It must include the monitoring template as shown in the policy template (example below).

Monitoring Compliance Template						
Minimum Requirement	Process for Monitoring	Responsible Individual/group/committee	Frequency of Monitoring	Review of Results process (e.g. who does this?)	Responsible Individual/group/committee for action plan development	Responsible Individual/group/committee for action plan monitoring and implementation
A) Describe which aspect this is monitoring?	e.g. Review, audit	e.g. Education & Training Steering Group	e.g. Annual	e.g. Quality Assurance Committee	e.g. Education & Training Steering Group	e.g. Quality Assurance Committee

- 13. Implementation plan x
- 14. Links to other policies (associated documents) x
- 15. Contact details x
- 16. References x
- 17. Version control and amendment log (Appendix A) x
- 18. Dissemination Record (Appendix B) x
- 19. Equality Impact Assessment Form (Appendix C) x
- 20. Human Rights Act Assessment Checklist (Appendix D) x
- 21. Policy development and consultation process (Appendix E) x
- 22. Policy Checklist (Appendix F) x

Appendix G – Losses and Special Payments form

Losses and special payments notification and claim form

General details of loss / special payment				
Date of loss/incident Time of loss/ incident.....				
Location of loss/incident.....				
Total value of loss/claim £ <input style="width: 150px; height: 20px;" type="text"/>	Receipt attached for Cat 7a/c claims? <input type="checkbox"/>			
The Trust take no responsibility for Receipts lost in transit. Hand delivery to Financial Accounts preferred. Please keep a copy.				
Financial code for department in which loss/incident occurred.....				
Type of Loss or Special Payment (see procedure Para 3.3 for further guidance)				
Cat 1: Loss of Cash <input type="checkbox"/> Cat 2: Loss of Stores <input type="checkbox"/> Cat 3: Fruitless payments <input type="checkbox"/> Cat 4: Abandoned Claims <input type="checkbox"/>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; padding: 5px; text-align: center; width: 50px;">Go to Section A</td> <td style="padding: 5px; vertical-align: top;"> Cat 5: Extra-Contractual <input type="checkbox"/> Cat 6: Extra-Statutory <input type="checkbox"/> Cat 7: Compensation Payments <input type="checkbox"/> Cat 8: Special Severance <input type="checkbox"/> Cat 9: Ex-gratia Payments <input type="checkbox"/> </td> <td style="border: 1px solid black; padding: 5px; text-align: center; width: 50px;">Go to Section B</td> </tr> </table>	Go to Section A	Cat 5: Extra-Contractual <input type="checkbox"/> Cat 6: Extra-Statutory <input type="checkbox"/> Cat 7: Compensation Payments <input type="checkbox"/> Cat 8: Special Severance <input type="checkbox"/> Cat 9: Ex-gratia Payments <input type="checkbox"/>	Go to Section B
Go to Section A	Cat 5: Extra-Contractual <input type="checkbox"/> Cat 6: Extra-Statutory <input type="checkbox"/> Cat 7: Compensation Payments <input type="checkbox"/> Cat 8: Special Severance <input type="checkbox"/> Cat 9: Ex-gratia Payments <input type="checkbox"/>	Go to Section B		
Section A: Losses (Cat 1 – 4 only)				
Detail of the loss of cash, fruitless payments or damage or loss to buildings, furniture, equipment or stock.....				
.....				
.....				
.....				
.....				
Go to Section C: Approvals				
Section B: Special Payments (Cat 5 - 9 only)				
Details of the Compensation payments under legal obligation, extra contractual payment to contractor, Ex gratia payments (including to patients and staff for loss of personal effects, clinical negligence, personal injury claims and other) and Special Severance Payments.				
.....				
.....				
.....				
.....				
If the special payment is in respect of “Category 9a/c: Patients and staff for loss or damage of personal effects” please go to Section C, otherwise go to Section D: Approvals				

Section C: Additional information for Cat 9 a/c payments

Name..... Staff Visitor Service User Other

Designation (where applicable).....

Address

.....

.....

.....Work Base Home address

Personal insurance notification and declaration

Please complete either Statement A or Statement B below as applicable.

A: I am making a claim for the full amount of £..... given above as I do not have any insurance available to cover my loss. I understand that any reimbursement will be made as a gesture of good will, in full and final settlement of this claim, without any admission of liability on the part of the Trust.

Signed..... Print..... Date.....

B: I am making a claim for £....., as I am separately able to claim the remaining £.....from the following insurance scheme covering my loss:

Household contents insurance Other insurance Westfield (or other) Contributory Health Scheme (please give details)

I understand that any reimbursement will be made as a gesture of good will, in full and final settlement of this claim, without any admission of liability on the part of the Trust.

Signed..... Print..... Date.....

Now go to Section D: Approvals

Section D: Approvals

Line Manager signature.....

Print..... Date.....

Service Director/Clinical Director signature

Print..... Date.....

*If this is **not** a Cat 9a claim less than £1,000, Director of Finance/Chief Executive approval is also required.*

Director of Finance/Chief Executive signature

Print..... Date.....

Section D: Notifications and Referrals

Notify the **Director of Finance** (in cases where fraud / theft / arson are suspected.)

Notified by:..... Print: Date:

Notify the **Risk Management Department** (in cases where personal injury has occurred for example)

Notified by:..... Print: Date:

In all cases refer to **Financial Accounts** for final processing, recording in the Losses and Special Payments Register and reporting.

Referred by:..... Print: Date:

FINANCE USE ONLY:

Confirmed receipt to Directorate Nominee

Date:..... By (Signature).....(Print)

Recorded on the Losses and Special Payments Register

Date:..... By (Signature).....(Print)

Transaction details:

Payment ref.....Date: By (Signature).....(print)

Journal refDate.....By (Signature).....(print)

Notes:

LSP ref:

Appendix H - Directorate Nominees

Directorate / Department	Director or Head of Service	Nominee	Telephone Extension
Operations & Transformation Crisis Emergency Care Scheduled & Planned Care Therapy Services Psychological Services	Michelle Fearon Deborah Horne Richard Bulmer Julie Edwards Linda Wilkinson	Angela Draper Louise Dakin	63126 63201 16337 18754 18933
Primary Care Services	Stephen Knight		
Medical: Research and Development Pharmacy	Nick Bell Chris Hall		63338 64331
Corporate Services: Corporate Governance	Margaret Saunders		50727
Finance Information, Management Systems Facilities Directorate	James Sabin Nicola Haywood- Alexander Helen Payne	Jeanine Hall	16716 50725 18697
Human Resources	Dean Wilson		18820
Nursing and Professionals	Liz Lightbown	Samantha Brazier	16713

Should any of the above details need amending, please contact the Financial Accounts department.

Appendix I – Directorate Schedule for monthly reporting and learning

Directorate:

Category of Loss/Special Payment	Details of Loss/Special Payment	Directorate Reference	Amount	Approved by Mgt Team?	Interim/Final	Financial Code	Reimbursement Required?
			£	Yes/No			
			£	Yes/No			
			£	Yes/No			
			£	Yes/No			
			£	Yes/No			
			£	Yes/No			
			£	Yes/No			
			£	Yes/No			

Approved by the Director/Directorate Management Team at their meeting held on:

Signed by: Print: Designation Date:.....
(Senior Manager)

Signed by: Print: Designation Date:.....
(Directorate Nominee)

Appendix J – Additional Guidelines for Approval of Ex Gratia Claims under Category 9a.

Damage to Private Motor Vehicles

Occasionally, damage may be caused to private vehicles whilst these are parked on SHSC premises. Since staff park at their own risk, generally claims should be made via the claimant's insurance company in the normal fashion, against the person or authority considered responsible by the claimant. However, sometimes clients of SHSC may be observed causing deliberate damage to vehicles or staff, in the course of their duty, may cause accidental damage. In these cases it may be appropriate for the person concerned to claim directly from SHSC.

If the above situation has occurred it is important that the following procedure is followed in addition to the usual process of completing the Losses and Special Payments form as detailed in this policy:

- (a) Ensure that 2 reputable estimates have been obtained.
- (b) Ensure that once the work is carried out either; the invoice is to be sent to Finance for payment (attached to the completed and approved Losses and Special Payments form) OR ask for a cheque to be made payable to the garage (the claimant is never reimbursed directly).
- (c) Ensure that additionally details from the witness of the damage occurring is obtained and recorded, and attached to the Losses and Special Payments Form as additional proof to substantiate the claim.
- (d) Ensure that the claim is within delegated limits
- (e) Each case should be considered on its own merits. Payment of one case does not set a precedent for payment of similar cases.

Damage/Loss to Clothing - Client

When instances occur that relate to the damage or the loss of clients clothing it is important that the following checklist is followed in addition to the usual process of completing the Losses and Special Payments form as detailed in this policy:

- (a) Check the details of clothing on admission sheet.
- (b) Check with the laundry to see whether they can be located.
- (c) When deciding the value of the potential compensation payment allow for wear and tear.
- (d) Obtain a receipt for repair or replacement to attach to the Losses and Special Payments Form.
- (e) Loss of clothing reimbursement is limited to a maximum of £50 per item where no proof of value lost is available with a maximum of £100 per incident.
- (f) Ensure that the claim is within delegated limits.
- (g) Consider the need to follow the Safeguarding referral process.

Damage/Loss to Clothing - Staff

When instances occur that relate to the damage or loss of staff clothing it is important that the following checklist is followed in addition to the usual process of completing the Losses and Special Payments form as detailed in this policy:

- (a) Check the damaged items and consider repair if possible.
- (b) Consider age and general wear and tear before agreeing settlement figure.
- (c) Obtain a receipt for repair or replacement to attach to the Losses and Special Payments Form.
- (d) Loss of clothing reimbursement is limited to a maximum of £50 per item where no proof of value lost is available with a maximum of £250 per incident.

- (e) Ensure that the claim is within delegated limits.

Loss of Staff/Service User Money and Other Items

For loss of money or other items the following procedure should be followed in addition to the usual process of completing the Losses and Special Payments form as detailed in this policy:

- (a) Ensure to notify the Directorate Nominee immediately
- (b) Directorate Nominee to inform the Director of Finance to ensure involve the Trust's Local Security Management Specialist / Counter Fraud Specialist as required as theft or fraud may be involved.
- (c) Check surroundings/locker etc.
- (d) Consider the need for a formal investigation.
- (e) Are there any lessons to be learned?
- (f) Ensure that the claim is within delegated limits.
- (g) Consider the need to follow the Safeguarding referral process.

Damage to Spectacles or other property

For the loss or damage to spectacles or other property the following procedure should be followed in addition to the usual process of completing the Losses and Special Payments form as detailed in this policy:

- (a) Repair should be the first option. Replacement should only be considered if repair costs are not cost efficient.
- (b) Contact the Procurement team to establish if the Trust can more cost-effectively arrange a repair, rather than the individual.
- (c) Obtain repair or replacement receipt or arrange placement of order and retain records.
- (d) Loss or damage to spectacles reimbursement is limited to a maximum of £100 per item where no proof of value lost is available, and loss or damage to dentures reimbursement is limited to a maximum of £500 per item where no proof of value lost is available.
- (e) Check if Westfield/Insurance payment is payable and adjust claim accordingly.
- (f) Ensure that the claim is within delegated limits.
- (g) Are there any lessons to be learned?
- (h) Consider the need to follow the Safeguarding referral process.

In all cases it is recommended that staff and service users are discouraged from bringing expensive valuables onto Trust premises. In doing so, they do so at their own risk. Reimbursement in one incident of loss does not set a precedent for future