



Policy:

FIN013 - Losses and Special Payments

Executive Director lead	Executive Director of Finance
Policy Owner	Deputy Director of Finance
Policy Author	Head of Financial Accounts

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Approved by	
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Summary of policy

The Losses and Special Payments Policy provides clear guidelines to the Trust, its Directors and officers on recording, investigating, and reporting losses of property belonging to the Trust. This policy also provides advice on appraising, assessing and authorising special payments. It defines responsibilities for staff and service users and set out clear limits to what the Trust could be liable for in the event of losses of personal items from staff and service users.

Target audience	Trust staff, the Board of Directors and Council of Governors.
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Keywords	Losses, special payment, stock.
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Storage

Version 4 of this policy is stored and available through the Trust intranet. This version of the policy supersedes the previous version (V3 July 2020). Any copies of the previous policy held separately should be destroyed and replaced with this version.

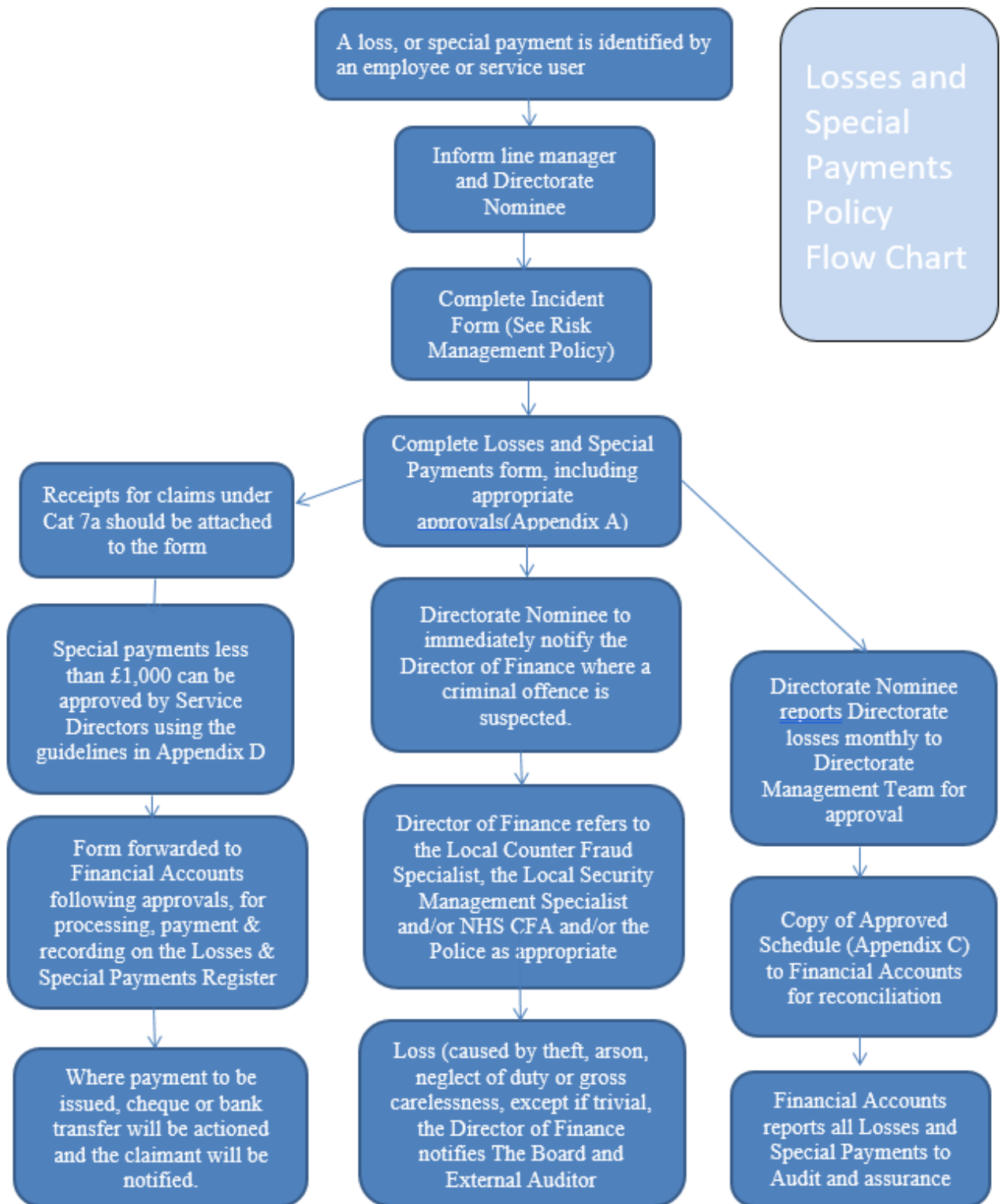
Version Control and Amendment Log

Version No.	Type of Change	Date	Description of change(s)
V1.1	Approval and issue	01/2015	New policy produced, consulted and amended prior to ratification
V2.1	Review / approve / issue	01/2017	Additional guidance provided to reflect the Guidelines in the Managing Public Money (August 2015 revision) issued by HM Treasury and removal of bad debts and Patients Property as there are new policies covering these events. New Losses and Special Payments form, and additional limits to types of claim.
V2.2	Interim annual refresh	07/2019	Refreshed policy to update references to other organisations and to provide further clarity with regards to responsibilities and limits to potential Trust's liabilities.
V3.0	Review / approval / issue	07/2020	Full review completed as per schedule. No changes to the wording of the policy. Only changes made are to match the new policy layout. Incorporation of appendix D into the text of the policy in section 7.5 and removal of appendix B.
V4	Review / approval / issue	09/2023	Full review completed as per schedule. Minor changes to the wording of the policy to make it clearer based on recent claims. Updated re-imbursment values for loss or damage to clothing in line with inflation. Updated 4.4.2 to make reference to completing incident reports on Ulysses. Amending Risk Management Framework to Risk Management Strategy. Updated references to other policies. Updated job titles. Consistent us of 'The Trust' throughout the document. Added policy checklist. Replaced reference to 'JAC pharmacy system' with 'EPMA Pharmacy system'

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Flowchart



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 suspected fraud, the Fraud, Bribery and Corruption policy must be followed and the Director of Finance and Local Counter Fraud Specialist informed.

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.

2 Scope

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 Purpose

The Losses and Special Payments Policy provides clear guidelines to the Trust, its Directors and officers on recording, investigating, and reporting losses of property belonging to the Trust. This policy also provides advice on appraising, assessing and authorising special payments. It defines responsibilities for staff and service users and set out clear limits to what the Trust could be liable for in the event of losses of personal items from staff and service users.

4 Definitions

4.1 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).

4.2 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 (e.g. theft, damage to buildings, loss of cash, bad debts and loss or obsolescence of stock). Pharmacy Stock is defined on this policy as the drugs kept on the Trust's premises available for distribution which is managed electronically via the EPMA Pharmacy system.

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).

4.3 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 un-vouched 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

4.4 Losses

4.4.1 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.

4.4.2 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. All incident reports should be completed on Ulysses. For further information on how to complete these forms contact the Risk Department and refer to the Risk Management Strategy.

4.4.3 The member of staff identifying the loss should contact their Directorate Nominee.

4.4.4 A Losses and Special Payments form (Appendix B – Losses and Special Payments form) should then be completed by the member of staff identifying the loss, in liaison with the Directorate Nominee.

4.4.5 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 Head of Financial Accounts. If appropriate the Director of Finance will, per Standing Financial Instructions Paragraph 14.2 contact the local Counter Fraud Specialist, or the Security Lead as appropriate to the circumstances.

4.4.6 Each month the Directorate Nominee will reports all losses incurred within their directorate to their Senior Management Team on the appropriate schedule (see Appendix C – Directorate Schedule for monthly reporting and learning). A copy should also be submitted to the Financial Accounts department for reconciliation purposes.

4.4.7 Each quarter the Financial Accounts department reports all Trust losses for the period to the Audit and Assurance Committee.

4.4.8 Pharmacy stock (drugs) is managed and reported electronically via the EPMA Pharmacy system. On a monthly basis Pharmacy submits a report to the Finance Department for accounting of stock and consumables. Stock obsolescence is identified via this report which along with a loss claim form signed by relevant manager is then accounted as losses under category 2.

4.4.9 Any other losses of stock occurring for any other reason than obsolescence should be reported following steps 4.4.2 to 4.4.7 above.

4.5 Special Payments

4.5.1 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.

4.5.2 Types of Special Payment (Category 7b and 7d)

4.5.2.1 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.

4.5.2.2 Where supporting documentation exists, it should be attached to the form; for example, details of extra contractual payments, copies of fines etc.

4.5.2.3 The Directorate Nominee should refer clinical negligence/personal injury liability claims to the Risk Management Department.

4.5.3 Notification of Loss/Damage to Personal Property (Category 7a and 7c)

4.5.3.1 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.

4.5.3.2 The employee who identified the loss/damage must also complete, in liaison with the Directorate Nominee, the Losses and Special Payments Form (Appendix B – Losses and Special Payments form), providing details about damaged items e.g. original cost and for spectacles, type of lenses, etc. The Directorate Nominee should inspect damaged items.

4.5.3.3 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.

4.5.3.4 Receipts for repair work or replacement should be provided and attached to the form.

4.5.3.5 If any item is damaged beyond repair, the Directorate Nominee can request that the item be surrendered for inspection

4.5.3.6 Where the Trust has paid for a replacement the Trust can retain the original item as part of the claim.

4.5.3.7 Wear and tear will be considered when re-imbusement occurs. The Trust will not automatically refund new for old.

¹ Refer to the Trust's Service User Property and Money Policy.

4.5.3.8 Losses of clothing shall be limited to £60 reimbursement per item of clothing (where not supported by original evidence of value) or upto £120 in the case of dress or suit and upto £75 for shoes. However, reimbursement will take place only upon receipt of proof of the purchase of the replacement item; or by issue of vouchers up to the limit of £60 per item only

Losses of Spectacles shall be limited to £250 reimbursement per claim. (see section 7.5.5)

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 (see section 7.5.1)

A contribution will be made for losses of phones or laptops up to a maximum of £150 only.

4.5.3.9 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.

As a guidance the Directorate nominee should consider if:

- I. the incident occurs during the course of their employment
- II. the articles lost or damaged were reasonably carried during the course of their employment
- III. the articles are sufficiently robust for the treatment they might reasonably be expected to bear
- IV. the loss or damage is not due to the officer's own negligence, and
- V. the loss or damage is not covered by insurance or by any provision for free replacement.

4.5.3.10 At the end of each financial year the Financial Accounts department reports all Trust losses for the period to the Audit and Assurance Committee. Interim reports are submitted if necessary.

5 Responsibilities

5.1 Staff should be warned by public notice and on taking up appointment that no liability for loss or damage to personal effects will be accepted save for those items handed in for safe keeping and for which a receipt is obtained.

5.2 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 to action on a timely manner. No claims for incidents reported after 30 days of taking place will be considered.

5.3 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.

5.4 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.

5.5 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.

5.6 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.

5.7 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 7.2 for delegated limits). This must be done in a timely manner.

5.8 The Director of Finance will refer on to either the Local Counter Fraud Specialist, the Security Lead, Risk Management (particularly if exceeds insurance levels) or other as appropriate. See Standing Financial Instructions Paragraph 14.2.

5.9 Where fraud is suspected or found the Fraud, Bribery and Corruption policy must be followed and the Director of Finance and Local Counter Fraud Specialist informed promptly.

5.10 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.

5.11 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 C – Directorate Schedule for monthly reporting and learning). A copy should also be submitted to the Financial Accounts department for reconciliation purposes.

6 Delegated Responsibilities and Limits

6.1 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.

6.2 The Trust 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, service users and/or their family members.

6.3 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.

6.4 It is the responsibility of each individual member of staff to follow local policies and procedures in place for the safe keeping of patient's property in order to minimise incidents of losses of personal items. However, cases will arise justifying payment where there is no legal liability on the Trust. Responsibility for service users' personal effects and property not handed in for safekeeping under approved procedures should be disclaimed by notices or other means.

6.5 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.

6.6 Losses and Special Payments of all types must (with only one exception detailed in paragraph 7.2.3 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.

6.7 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

7 Procedure

7.1 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 the Trust.

7.2 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.

7.3 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.

7.4 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.

7.5 Approval for payment will be with due consideration to the additional guidelines for approval of Ex Gratia Claims under Category 7a. as follows:

7.5.1 Damage to Private Motor Vehicles

Occasionally, damage may be caused to private vehicles whilst these are parked on Trust 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 the Trust 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 the Trust.

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 in writing.
- (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.

7.5.2 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 £60 per item (upto £120 for suit or dress and £75 for shoes) where no proof of value lost is available.
- (f) Ensure that the claim is within delegated limits.
- (g) Consider the need to follow the Safeguarding referral process.

7.5.3 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 (upto £120 for suit or dress and £75 for shoes) where no proof of value lost is available.
- (e) Ensure that the claim is within delegated limits.

7.5.4 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 Security Lead / 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.

7.5.5 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) Check if Westfield/Insurance payment is payable and adjust claim accordingly.
- (e) Ensure that the claim is within delegated limits.
- (f) Are there any lessons to be learned?
- (g) 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 cases.

8 Development, consultation and approval

This policy was developed by the Financial Accounts department in line with NHS Department of Health and Social Care, and HM Treasury guidance. It is written in line with general NHS principles and accounting guidance, and with due regard to Government guidance.

Consultation:

Staff side representatives received a copy of the revised policy on 17/06/19 and were asked to provide feedback by 26/06/19 to amend policy v2.2 if necessary before PGG presentation on 15/07/19.

Version 2.2 in July 2019 changed the format of the policy to meet the Policy on Policies. It also updated the policy to reflect necessary changes as highlighted on the version control log.

The previous update (version 3), of this policy has suffered no alterations to the wording of the policy. However, some sections have been adapted to fit the new template. Previous Appendix D has now been incorporated onto the body of the text in section 7.5, and removal of previous Appendix B related to Directorate Management as this would be of operational knowledge to Budget Holders and Management.

The current year, version 4, of this policy has made minimal alterations to the wording of the policy and updated the values in line with inflation.

The next revision is due in 3 years' time unless business demand changes in the interim, which would be actioned accordingly via the appropriate governance channels.

9 Audit, monitoring and review

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
Details of all Losses and Special Payments are recorded in a central Trust Register by the Financial Accounts Team.	Quarterly report to the Audit and Risk Committee.	Financial Accounts Team	Quarterly to the Audit and Risk Committee. Annually by internal and external auditors.	Audit and Risk Committee	Financial Accounts Team	Audit and Risk Committee

The Losses and Special Payments Policy will be reviewed every three years or earlier where legislation dictates or practices change. The next policy review date is July 2026.

10 Implementation plan

The policy is already widely available online via the intranet policy's widget. No changes have been made to the wording of the policy, nor to the appendices from previous version 3.

Action / Task	Responsible Person	Deadline	Progress update
Upload new policy v4 onto intranet and remove old version v3	Communications Team	16/10/2023	

11 Dissemination, storage and archiving (Control)

Version	Date added to intranet	Date added to internet	Date of inclusion in Connect	Any other promotion/ dissemination (include dates)
1.1	January 2015			
2.1	January 2017			
2.2	July 2019			
3.0	July 2020			
4.0	October 2023			

12 Training and other resource implications

Training will be provided by the Financial Accounts Teams as and when required by Managers.

13 Links to other policies, standards (associated documents)

13.1 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.

13.2 Please also refer to the Trust's Income Collection Policy if considering write-off of debts.

13.3 Please refer to the Claims Policy for guidance on personal injury or clinical negligence situations.

13.4 Please refer to the Counter Fraud, Bribery and Corruption Policy for guidance where fraud is suspected or found.

13.5 The Department of Health guidance for Trust's can be located online: [Losses and Special Payments Detailed Guidance for NHS Trusts](#).

13.6 In respect of losses or damage to property of service users (ex-gratia claims under Category 7a) please also refer to the Trust's Service User Property and Money 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 (former) NHS Protect guidance "Guidance for NHS Health bodies on the secure management of patients' property" contains further information and guidance. In the event of claims made by service users this policy precedes the policies named above.

14 Contact details

<i>Title</i>	<i>Name</i>	<i>Phone</i>	<i>Email</i>
Head of Financial Accounts	Carl Twibey	01142718008	Carl.twibey@shsc.nhs.uk
Deputy Director of Finance	James Sabin	01142263384	James.sabin@shsc.nhs.uk

Appendix A

Equality Impact Assessment Process and Record for Written Policies

Stage 1 – Relevance - Is the policy potentially relevant to equality i.e. will this policy potentially impact on staff, patients or the public? This should be considered as part of the Case of Need for new policies.

NO – No further action is required – please sign and date the following statement.
I confirm that this policy does not impact on staff, patients or the public.

I confirm that this policy does not impact on staff, patients or the public.

Mr Carl Twibey, Head of Financial Accounts /
 September 2023

**YES, Go
 to Stage 2**

Stage 2 Policy Screening and Drafting Policy - 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 and Flow Chart.

Stage 3 – Policy Revision - Make amendments to the policy or identify any remedial action required and record any action planned in the policy implementation plan section

SCREENING RECORD	Does any aspect of this policy 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
Marriage or Civil Partnership	NO		

Please delete as appropriate: - no changes made.

Impact Assessment Completed by:
Mr Carl Twibey, Head of Financial Accounts, September 2023

Appendix B – 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 £ Receipt attached for Cat 7a/c claims?

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 0 for further guidance)

- | | | | |
|--|--|---|-----------------------|
| Cat 1: Loss of Cash <input type="checkbox"/> | Go to
Section
A | Cat 5: Extra-Contractual <input type="checkbox"/> | Go to
Section
B |
| Cat 2: Loss of Stores <input type="checkbox"/> | | Cat 6: Extra-Statutory <input type="checkbox"/> | |
| Cat 3: Fruitless payments <input type="checkbox"/> | | Cat 7: Compensation Payments <input type="checkbox"/> | |
| Cat 4: Abandoned Claims <input type="checkbox"/> | | Cat 8: Special Severance <input type="checkbox"/> | |
| | Cat 9: Ex-gratia Payments <input type="checkbox"/> | | |

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 - 8 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 7a/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 7a/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 7a 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 C – 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 D

Review/New Policy Checklist

This checklist to be used as part of the development or review of a policy and presented to the Policy Governance Group (PGG) with the revised policy.

		Tick to confirm
Engagement		
1.	Is the Executive Lead sighted on the development/review of the policy?	Yes
2.	Is the local Policy Champion member sighted on the development/review of the policy?	N/A
Development and Consultation		
3.	If the policy is a new policy, has the development of the policy been approved through the Case for Need approval process?	N/A
4.	Is there evidence of consultation with all relevant services, partners and other relevant bodies?	Yes
5.	Has the policy been discussed and agreed by the local governance groups?	Yes (previous versions)
6.	Have any relevant recommendations from Internal Audit or other relevant bodies been taken into account in preparing the policy?	N/A
Template Compliance		
7.	Has the version control/storage section been updated?	Yes

8.	Is the policy title clear and unambiguous?	Yes
9.	Is the policy in Arial font 12?	Yes
10.	Have page numbers been inserted?	Yes
11.	Has the policy been quality checked for spelling errors, links, accuracy?	Yes
Policy Content		
12.	Is the purpose of the policy clear?	Yes
13.	Does the policy comply with requirements of the CQC or other relevant bodies? (where appropriate)	Yes
14.	Does the policy reflect changes as a result of lessons identified from incidents, complaints, near misses, etc.?	N/A
15.	Where appropriate, does the policy contain a list of definitions of terms used?	Yes
16.	Does the policy include any references to other associated policies and key documents?	Yes
17.	Has the EIA Form been completed (Appendix 1)?	Yes
Dissemination, Implementation, Review and Audit Compliance		
18.	Does the dissemination plan identify how the policy will be implemented?	Yes
19.	Does the dissemination plan include the necessary training/support to ensure compliance?	Yes

20.	Is there a plan to i. review ii. audit compliance with the document?	Yes
21.	Is the review date identified, and is it appropriate and justifiable?	Yes