



The Scottish Parliament
Pàrlamaid na h-Alba

Authorisations required by Standing Financial Instructions

23 September 2021

Reference: SPCB (2021) Paper 55

Executive summary

1. In line with the Standing Financial Instructions (SFIs), one item in the 2020-21 accounts is now presented for SPCB approval to undertake the necessary accounting actions in respect of accounting write-off or bookkeeping adjustment. In addition, the SPCB are notified of items already approved for write-off. The treatment has already been agreed with Audit Scotland as part of the 2020-21 accounts audit process and this paper is therefore presented in tandem with the 2020-21 Annual Report and Accounts.

Issues and options

2. The attached Annex A details the items requiring approval by the SPCB which total £1,131.97.
3. The item that write-off approval is formally sought from the SPCB relates to the theft of an official portable device (stores loss), the replacement cost was £1,131.97.
4. Please also refer to Annex A in respect of items already authorised under the approval limit of the Senior Management by either the Chief Executive or the Chief Financial Officer which total £693.90.
5. Depending on the category of loss, this authorisation 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.
6. In respect of the items within the approval limit by Senior Management, these relate to a stores loss for damage to a portable device and a special payment for damage to items of clothing.
7. The number and value of cases in 2020-21 is lower than previous years. A table of the value and number of losses included in previous papers sets out the trend as follows:

Year	Value	No of cases
2020-21	£1,825.87	3
2019-20	£7,571.73	16
2018-19	£3,848.06	6
2017-18	£6,500.96	13
2016-17	£27,680.65	13

Governance

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

Resource implications

9. There are no resource implications for this paper, as all entries are reflected in the SPCB's 2020-21 resource accounts.

Publication Scheme

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

Decision

11. 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.

Financial Governance Group

September 2021

Authorisations required by SFIs 2020-21

Items within the approved limit of SPS officials				
Date	Category	Nature	Description	Value (£)
2020-21	Stores Loss	Damage	Apple iPhone	£140
2020-21	Special payment	Damage	Damage to suits	£553.90
Total within approval limit of SPCB Senior Management				£693.90
Items within the approved limit of SPCB				
2020-21	Stores Loss	Theft	Microsoft Surface Pro	£1,131.97
Total within approval limit of SPCB				£1,131.97
Total Losses 2020-21				£1,825.87