



The Scottish Parliament
Pàrlamaid na h-Alba

Scottish Parliamentary Corporate Body
Thursday 25 September 2025 (Session 6)

Authorisations required by Standing Financial Instructions

Executive summary

1. In line with the Standing Financial Instructions (SFIs) the SPCB is notified of items already approved for write-off. No items in the 2024-25 accounts were presented for SPCB approval as all items were within the delegation limit for senior management. The treatment has already been agreed with Audit Scotland as part of the 2024-25 accounts audit process and this paper is therefore presented in tandem with the 2024-25 Annual Report and Accounts.

Issues and options

2. Depending on the category of loss, write-off authorisation delegated to senior management 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 including accidental damage, claims or special payments.
3. Please refer to Annex A for details of the thirteen items authorised by the Chief Financial Officer in 2024/25 totalling £4,382.94.
4. These items relate mainly to the loss of portable technology devices, stores losses and claims for small miscellaneous items.
5. A table of the value and number of losses included in previous papers sets out the trend as follows:

Year	Value	No of cases	Avg Value
2024-25	£4,382.94	13	£337.15
2023-24	£5,207.51	16	£325.47
2022-23	£1,356.34	9	£150.70
2021-22	£2,391.99	4	£598.00
2020-21	£1,825.87	3	£608.62
2019-20	£7,571.73	16	£473.23
2018-19	£3,848.06	6	£641.34

2017-18	£6,500.96	13	£500.07
2016-17	£27,680.65	13	£2,129.28

Governance

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

Resource implications

7. There are no resource implications for this paper, as all entries are reflected in the SPCB's 2024-25 resource accounts.

Publication Scheme

8. This paper will be published 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 based on the action proposed.

Finance and Resilience Directorate
September 2025

Annex A: Authorisations required by SFIs 2025-26

Items within the approved limit of SPS officials				
Date	Category	Nature	Description	Value (£)
2024-25	Cash Loss	Loss	Postage	£5.00
2024-25	Cash Loss	Loss	Postage	£5.00
2024-25	Stores Loss	Loss	iPad	£439.95
2024-25	Stores Loss	Loss	Phone	£480.00
2024-25	Stores Loss	Damage	Laptop	£577.00
2024-25	Stores Loss	Loss	Phone	£498.00
2024-25	Special Payment	Damage	Expenditure not recoverable	£30.00
2024-25	Stores Loss	Loss	Phone	£678.00
2024-25	Stores Loss	Damage	Monitor	£180.00
2024-25	Stores Loss	Loss	Phone	£498.00
2024-25	Stores Loss	Loss	Laptop	£577.00
2024-25	Special Payment	Loss	Expenditure not recoverable	£21.99
2024-25	Cash Loss	Loss	Sales error	£393.00
Total within approval limit of SPCB Senior Management				£4,382.94
Items within the approved limit of SPCB				
Total within approval limit of SPCB				£0.00
Total Losses 2024-25				£4,382.94