



The Scottish Parliament
Pàrlamaid na h-Alba

Authorisations required by Standing Financial Instructions

21 September 2023

Reference: SPCB (2023) Paper 58

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 2022-23 accounts are presented for SPCB approval to undertake the necessary accounting actions in respect of accounting write-off or bookkeeping adjustment as all items were within the delegation limit for senior management. The treatment has already been agreed with Audit Scotland as part of the 2022-23 accounts audit process and this paper is therefore presented in tandem with the 2022-23 Annual Report and Accounts.

Issues and options

2. Please also refer to Annex A in respect of items already authorised under the approval limit of the senior management by the Chief Financial Officer which total £1,356.34.
3. 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.
4. In respect of the items within the approval limit by Chief Financial Officer these relate to stores losses of portable devices.
5. The value of cases in 2022-23 is low in line with recent 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
2022-23	£1,356.34	9
2021-22	£2,391.99	4
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

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 2022-23 resource accounts.

Publication Scheme

8. This paper will be published with the minutes of the meeting in line with the SPCB'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..

Financial Governance Group

September 2023

Authorisations required by SFIs 2022-23

Items within the approved limit of SPS officials				
Date	Category	Nature	Description	Value (£)
2022-23	Special Payment	Damage	Protective clothing	£189.99
2022-23	Stores Loss	Damage	iPhone	£419.00
2022-23	Special Payment	Damage	Clothing	£34.00
2022-23	Stores Loss	Damage	Monitor	£35.99
2022-23	Stores Loss	Loss	iPhone	£150
2022-23	Stores Loss	Loss	Laptop	£249
2022-23	Stores Loss	Loss	Laptop	£200
2022-23	Book-keeping Loss	Loss	Overpayment of salary not recoverable	£6.54
2022-23	Book-keeping Loss	Loss	Incorrect payment not recoverable	£71.82
Total within approval limit of SPCB Senior Management				£1,356.34
Items within the approved limit of SPCB				
Total within approval limit of SPCB				£0.00
Total Losses 2021-22				£1,356.34