

Authorisations required by Standing Financial Instructions

Executive Summary

1. In line with the Standing Financial Instructions (SFIs), the SPCB is notified of items approved for write-off. The treatment has already been agreed with Audit Scotland as part of the 2011-12 accounts audit process and this paper is therefore presented in tandem with the annual accounts. (Contact Lisbeth Craig ex 86661 or Derek Croll ex 86819)

Issues and Options

2. The attached Annex A details the items already authorised under the approval limit of the Principal Accountable Officer totalling £6,570.
3. There are no items in excess of the Principal Accountable Officer authority which require separate authorisation by the SPCB.

Resource implications

4. There are no resource implications for this paper, as all entries are reflected in the SPCB's 2011-12 resource accounts.

Governance issues

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

Publication

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

Next Steps

7. None

Decision

8. The SPCB is invited to note the items approved in the Annex. Audit Scotland is content with the proposed action and has audited the accounts on the basis of the action proposed.

Authorisations required by SFIs 2011-12

Date	Category	Nature	Description	Value (£)
Items within the approved limit of the PAO				
2011-12	Fruitless payment	Avoidable payment	Payment requested for payroll credit previously released, Cheque not honoured for goods purchased from shop, Late payment charge, reissue of an amount paid originally to an old bank account erroneously and not recoverable	238
various	Claims waived	Loss	Old outstanding balances of 13 SPCB debtors, where efforts have been made to recover and uneconomic to pursue further.	1,492
2011-12	Stores losses	Loss	Loss of portable items during the year, including secure id tokens (1), laptops (3)	2,260
2011	Personal Loss	Damage	Damage to car on vehicle entry system, damage to car in car park, damage to visitor's camera at security screening	2,611
2011	Stores losses	Theft	Theft of digital camera	100
various	Bookkeeping losses	Old credit balances with no movement	Release of old balances on payroll control accounts where the individuals concerned have left or pension provider unable to apply funds .	(130)
		Within approval limit of PAO		6,571
		Total Losses 2011-12		6,571