



**PWYLLGOR CYLLID A PHERFFORMIAD
FINANCE AND PERFORMANCE COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	26 August 2025
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Procedures
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Tim John, Head of Accounting and Statutory Reporting

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Penderfyniad/For Decision

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

Each year planned reviews are undertaken of the financial procedures operated by Hywel Dda University Health Board (HDdUHB). The procedures, which set out the main financial system controls, are reviewed in terms of:

- Relevance
- Best practice
- Audit recommendations
- System change
- Health Board policy

The Finance and Performance Committee can take assurance that there is a robust review process in place in respect of financial procedures.

Cefndir / Background

The following procedures have been reviewed and are presented to the Finance and Performance Committee for approval:

- **Financial Procedure 084** - Oracle E-Business Suite - System Access and Ledger Security Financial Procedure
- **Financial Procedure 093** - Disposal of Surplus and Obsolete Furniture, Equipment, Sale of Scrap and Other Waste Materials Procedure
- **Financial Procedure 973** - Cash Financial Procedure
- Contract Management Procedure (new procedure)

The purpose of these documents is to outline the key processes to be followed by Health Board staff in connection with the above-named financial procedures and to set out associated roles and responsibilities.

Asesiad / Assessment

- Financial Procedure 084 - Oracle E-Business Suite - System Access and Ledger Security Financial Procedure
- Financial Procedure 093 - Disposal of Surplus and Obsolete Furniture, Equipment, Sale of Scrap and Other Waste Materials Procedure
- Financial Procedure 973 - Cash Financial Procedure
- Contract Management Procedure (new procedure)

The financial procedures are covered by a specific Financial Procedures Equality Impact Assessment (EqIA) with no negative impact.

Argymhelliad / Recommendation

The Finance and Performance Committee is asked to **APPROVE** the following updated financial procedures:

- **Financial Procedure 084** - Oracle E-Business Suite - System Access and Ledger Security Financial Procedure
- **Financial Procedure 093** - Disposal of Surplus and Obsolete Furniture, Equipment, Sale of Scrap and Other Waste Materials Procedure
- **Financial Procedure 973** - Cash Financial Procedure
- Contract Management Procedure (new procedure)

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	3.13 Review and approve financial procedures on behalf of the Health Board
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not Applicable
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Cynllunio Planning Objectives	Not Applicable

Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable
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Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	Previous procedures, internal audit report recommendations, standing financial instructions.
Rhestr Termiau: Glossary of Terms:	Included within the body of the report.
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Adnoddau Cynaliadwy: Parties / Committees consulted prior to Sustainable Resources Committee:	HDdUHB Finance HDdUHB Local Counter Fraud Service HDdUHB Workforce & OD NHS Wales Shared Services Partnership (NWSSP)

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial procedures are required to ensure sound financial control.
Ansawdd / Gofal Claf: Quality / Patient Care:	Not Applicable
Gweithlu: Workforce:	Not Applicable
Risg: Risk:	Financial procedures are required to ensure good governance and therefore minimise risk.
Cyfreithiol: Legal:	Not Applicable
Enw Da: Reputational:	Financial procedures are required to ensure good governance and sound financial control.

Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	An Equality Impact Assessment has been undertaken with no negative impacts on those with protected characteristics.

Oracle E-Business Suite - System Access and Ledger Security

Procedure information

Procedure number: 084

Classification: Financial

Supersedes: 2.0

Version number: 3.0

Date of Equality Impact Assessment: 24/07/2025

Approval information

Approved by: Finance and Performance Committee

Date of approval: **Enter approval date**

Date made active: **Enter date made active (completion by policy team)**

Review date: **Enter review date (normally three years from approval date)**

Summary of document:

This Procedure highlights the processes in place both internal and external to the Organisation, which ensure that the Oracle E-Business Suite's security and integrity of data are maintained.

Scope:

Hywel Dda University Health Board wide.

To be read in conjunction with:

Standing Orders
Standing Financial Instructions
Other Financial Procedures
Information Security Policy
Disciplinary Policy

Patient information:

N/A

Owning group:

Financial Directorate
18/07/2025

Executive Director job title:

Director of Finance

Reviews and updates:

New Procedure - 24/09/2019
Reviewed – 22/08/2022
Reviewed - *Enter approval date*

Keywords

Oracle

Glossary of terms

COM - Common Operating Model
ADI - Application Desktop Integrator
NWSSP - NHS Wales Shared Services Partnership
TAG - Technical Accounting Group
CVT - Cardiff and Vale
OCI – Oracle Cloud Infrastructure
APEX – Standard Data Reporting System
OCR – Optical Character Recognition
RUEI – Real User Experience Insight
RMAN – Recovery Manager

FRAUD, BRIBERY AND CORRUPTION

All staff are required to comply with the Health Board's policies and procedures and apply best practice in order to prevent Fraud, Bribery and Corruption. Staff should be made aware of their own responsibilities in protecting the Health Board from these crimes.

All staff have a duty to notify the Local Counter Fraud Department of any suspected fraud or inappropriate actions and are protected by the [All Wales Procedure for NHS Staff to Raise Concerns Policy](#) (opens in a new tab). Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by any of the following methods;

- Telephoning the office on 01267 266268,
- Emailing HDUHB.CounterFraudTeam.HDD@wales.nhs.uk,
- Making an online referral at <https://reportfraud.cfa.nhs.uk> or
- Making an anonymous referral by telephoning Crimestoppers on 0800 028 40 60.

Staff should refer to the [Counter Fraud, Bribery and Corruption Policy](#) (opens in a new tab) for further information.

Contents

Procedure information	1
Approval information.....	1
Scope	5
Aim	5
Objectives	5
Roles and Responsibilities	6
Access to the Oracle E-Business Suite	6
General Ledger Maintenance.....	7
General Ledger Input Procedures.....	7
Journal Processing.....	7
Journal Postings.....	8
Month End Procedures.....	8
Year End Procedures	8
General Ledger Reconciliation.....	8
Oracle E-Business Suite Back Up Procedures.....	8
Oracle E-Business Suite Disaster Recovery	9
Training	9
Further Information	9
Monitoring	10
Appendix A – Oracle Financial System and Finance Shared Drive User Form	11
Appendix B – Request to Set Up Oracle Self Service Procurement (IPROC) User.....	14
Appendix C – Parent / Cost Centre / Analysis / Other Analysis Code Set Up / Amendment and End Date Request Form	15
Appendix D – Subjective Code Request Form	19
Appendix E – Posting Control Sheet.....	21

Scope

The Director of Finance will be responsible for ensuring that proper financial controls and segregation of duties exist for the integrity, validity and accuracy of the data fed into the general ledger and the resulting output.

The Deputy Director of Finance will hold delegated responsibility for the system administration function to ensure the integrity of the system is maintained and remains compliant with the Common Operating Model (COM). This includes the day to day management of the overall system, and maintenance of all standing data sets on the system.

Responsibility for accessing the system applies to all users of Oracle and is in accordance with the Information Security Policy. All Oracle user accounts are unique to each user and it is not permitted for an individual to use another person's user id or to log on to allow another individual to gain access to the system. Passwords must be kept confidential and never disclosed to others. Passwords are valid for 60 days only, at which point they need to be changed. Any security breaches will be taken seriously and dealt with in accordance with the [837 - All Wales Information Security Policy](#) (opens in a new tab) and may also include [201 - All Wales Disciplinary Policy and Procedure](#) (opens in a new tab).

This procedure applies to all permanent, temporary or contracted staff employed by the Health Board, and to students and volunteers and third party staff that use and access Hywel Dda University Health Board's Oracle E-Business Suite.

This also includes and relates to NHS Wales Shared Services Partnership (NWSSP) staff who require access to Hywel Dda's Oracle set of books to enable them to carry out their duties, and this access will be provided in accordance with agreed Oracle Consortium governance arrangements.

Aim

The aim of this document is to:

- Provide guidance on the access and security procedure for the Oracle E-Business Suite system within the Health Board. This is to assist the Health Board in maintaining financial probity and compliance with relevant legislation.

Objectives

The aim of this document will be achieved by the following objectives:

- Confirming the controls in place which manage access to the system and the controls for managing and ensuring the integrity, validity and accuracy of the data held on the system.
- Providing clear procedures of the actions to be followed.
- Identifying how further support can be obtained.

Roles and Responsibilities

Procedure	Responsible party
Access to the Oracle E-Business Suite	System Administrators
Security settings	System Administrators
General Ledger Maintenance	System Administrators
General Ledger Input Procedures	System Administrators, Core Accounting, Financial Accounting, Corporate Reporting
Month / Year End Procedures	Finance Department
General Ledger Reconciliation	Financial Accounting
Oracle E-Business Suite Back Up Procedures	Version 1 ¹ , Central Team ²
Oracle E-Business Suite Disaster Recovery	Version 1, Central Team, System Administrators

Access to the Oracle E-Business Suite

There will be nominated System Administrators who will be responsible for adding new users and their relevant responsibilities to the system and updating these records for authorised changes and end dating old users (users who have left, no longer use the system etc).

Levels of access to the financial and procurement (excluding iProcurement) elements of the system for each user will be determined and authorised by the user's line manager/Head of Dept, using the form in [Appendix A](#).

Access to the iProcurement (iProc) element of the system for ordering goods and services will be determined and authorised by the manager with responsibility for the relevant cost centre(s), using the form in [Appendix B](#).

Oracle usernames are unique to each user and access to the system is protected by password control. The system prompts users to reset their password every 60 days. Users have 3 attempts to login before being "locked" out of the system. Users must contact the NWSSP Helpdesk Department, or the System Administrators (contact details noted in section ['Further Information'](#)) to reset their password.

¹ Version 1 – is the Oracle System Supplier

² Central Team is part of NHS Shared Services Partnership

The System Administrators will under no circumstances use the system administration function to access databases of other Consortium members. Abuse of this may lead to disciplinary action.

General Ledger Maintenance

The Chart of Accounts structure consists of five elements:

- Entity (3 characters)
- Cost Centre (4 characters)
- Subjective (5 characters)
- Analysis (4 characters)
- Other Analysis (6 characters)

All these elements when linked together form a valid financial code. There are coding validation rules in place to ensure only allowable code combinations are used. The system does not allow invalid codes to be created or posted to in the general ledger or sub-modules, and it is the responsibility of the user to correct any invalid coding errors to allow posting to take place.

All requests for new/amendments to cost centres, analysis and other analysis codes are to be made using the form attached in [Appendix C](#). It is only System Administrators who have responsibility for creating/amending these data sets. The System Administrators will be responsible for maintaining records of all changes made to these data sets.

Requests for new/amendments to subjective codes will be made using the form attached in [Appendix D](#). The approver must be an appropriate senior finance officer. Completed forms are to be forwarded to the System Administrators who will forward them to the Oracle Central Team for action. The Central Team require the approval of all members of the Oracle Consortium, and this is facilitated through discussion and agreement via the Technical Accounting Group (TAG) prior to creating/amending any subjective code requests.

General Ledger Input Procedures

Journal Processing

Journals may be entered onto Oracle by manual journal entry direct to an Oracle form, by Application Desktop Integrator (ADI) via excel spreadsheet templates or imported for automated feeds. Internal Feeds from sub-modules will be automatically transferred to GL for posting, whereas external feeds such as Payroll or Pharmacy require processing through the Oracle Generic Interface to create journals that can be posted.

Appropriate control records for managing the import and uploading of feeds into the general ledger will be maintained by the System Administrators in combination with the Core Accounting Team to provide a clear audit trail of these processes, an example format of this record is noted in [Appendix E](#).

Journal Postings

The System Administrators post all balance type “Actuals” to the general ledger, including the feeders referred to above. This process is facilitated by an automated Posting procedure which runs on a variable periodic basis, in line with the month end closedown timetable. Other finance staff, notably, Financial Accounting, Core Accounting and Corporate Reporting have posting functionality and this is agreed by Finance Managers and controlled via system access controls.

Budget Journal Posting is controlled by the Corporate Reporting Team.

Each quarter the System Administrators will extract a list of all manual and ADI “Actuals” journals posted in the period and select a number at random for retrospective approval by the originator’s line manager.

Month End Procedures

A timetable will be produced for every period which will identify all monthly processing and reporting deadlines for the finance function to meet internal and external corporate requirements. The timetable will specify lead responsible officers for every identified task and deadlines for their completion.

Year End Procedures

The year end procedure will operate in the same way as the month end procedure noted in point [‘Month End Procedures’](#) above and will be supported by a separate timetable which will detail any other additional requirements and deadlines for annual accounting purposes.

General Ledger Reconciliation

The Assistant Director Finance for Statutory Reporting will be responsible for ensuring adequate and timely control account reconciliation processes are in place to provide assurance that the integrity of the ledger is maintained. These reconciliation processes are managed and facilitated through the use of Blackline software.

Oracle E-Business Suite Back Up Procedures

As part of the managed service provision for the Oracle Consortium, Version 1 performs regular backups of the NHS Wales Oracle E-Business Suite environments, databases and associated software.

Oracle EBS Databases are backed up using OCI automatic backup utility to Object Storage and are kept for 30 days. All other databases APEX, OCR and RUEI are backed up to disk using Oracle RMAN. All disks have the OCI gold policy applied. The gold policy includes:

- daily incremental backups, retained for seven days, along with weekly incremental backups, run on Sunday and retained for four weeks.
- monthly incremental backups, run on the first day of the month, retained for twelve months.
- an incremental backup, run yearly during the first part of January. This backup is retained for five years.

All production disks are replicated to the disaster recovery region UK West (Newport) providing disaster recovery capability. The production EBS database is replicated to UK West (Newport) using Oracle Data Guard.

Oracle E-Business Suite Disaster Recovery

Disaster recovery is the process of recovering the live Oracle system and all information held within the system should something go seriously wrong.

Disaster recovery is included in the Version 1 managed service provision, which states the recovery of Oracle should be tested on an annual basis.

This means that should something go wrong the system can be reinstated with data that will be accurate to within 24 hours of the collapse with no more than one day down time.

Each finance and procurement department of the Health Boards and organisations within the Oracle Consortium are responsible for the creation of local plans to manage any system down time.

The Disaster Recovery exercise will be facilitated and managed centrally by the Oracle Central Team in conjunction with Version 1.

Training

The System Administrators are responsible for ensuring staff in finance have detailed desk top instructions which support deployment of this procedure and that they are appropriately trained to use the system. NWSSP E-enablement team deliver training for iProcurement users on behalf of the Health Board.

Further Information

The System Administrators are based in Ty Gorwel, St. David's Park, Carmarthen. The main contact telephone number for the Dept is 01267 283017 and the helpdesk e mail at: Finance.SystemsTeam.HDD@wales.nhs.uk.

The System Administrations provide Oracle Helpdesk support on system administration set up queries and technical problems in using Oracle.

Shared Services provide iProcurement support and queries, training requests and invoice queries. The main contact telephone number is iProcurement: 02921 500800 and by e mail on: NWSSP.ProcurementServiceDesk@wales.nhs.uk

There is also a Sharepoint page where all user set up forms, contact information and other helpful information is noted.

[P2P End User Hub - Home](#) (opens in a new tab)

[eEnablement Procure-to-Pay \(P2P\)](#) (opens in a new tab)

Monitoring

The monitoring and review of this procedure is the responsibility of the finance directorate. Reviews will be undertaken in line with the Health Board's review policy, which is every 3 years, or when changes are identified prior to the required review date.

Appendix A – Oracle Financial System and Finance Shared Drive User Form

Details of User

Full Name:	
Job Title:	
Nadex (Cymru) No:	
Work Tel No:	
Work E mail:	
Date:	

Details of Oracle Responsibilities Required: Please ensure you maintain segregation of duties when selecting responsibilities for members of staff. Contact System Administrator for further details if required.

RESPONSIBILITY NAME	NEW USER/LEAVER/AMENDMENT TO EXISTING (N to add / R to remove / A to amend)
HDT AP Enquiry	
HDT AP Manager	
HDT AP Payments	
HDT AP Superuser	
HDT AR Cashiers	
HDT AR Enquiry	
HDT AR Invoices	
HDT AR Manager	
HDT AR Superuser	
HDT Collections Administrator	
HDT Collections Agent	
HDT Collections Manager	
HDT CRM Resource Manager	
HDT Funds Disbursement Process Manager	
HDT GL ENQUIRY (AUDIT)	
HDT GL Enquiry (inc Payroll)	
HDT GL Financial Accounting Manager	
HDT GL Financials User	

HDT GL Management Accounts	
HDT GL Superuser	
HDT INV Superuser	
HDT Inventory Manager	
HDT iProc	
HDT iPROC VIEW ONLY	
HDT OM Manager	
HDT OM Superuser	
HDT PO Buyer	
HDT PO Enquiry	
HDT PO NWSSP E Enablement	
HDT PO NWSSP Service Desk	
HDT PO Superuser	
HDT Purchasing Manager	
HDT Receiver	
HDT Report Manager Super user	
HDT Report Manager User	
HDT Stock Manager	
HDT Stores Clerk	
HDT Tax Managers	
HDT Web ADI Superuser	
QlikSense	

Details of Finance Shared Drive Folders required – please allow up to 5 days for IT dept to complete set up

FOLDER DESCRIPTION	FOLDER IT NAME	ACCESS Y OR N
DOF (Protected)	hdd_findof	
ADF (Protected)	hdd_finadf	
DOF PA	hdd_findofpa	
Financial Accounting	hdd_finacc	
Management Accounting	hdd_finmgtacc	
Continuing Care_FNC_IPC (Protected)	hdd_fincfcncipc	
Service Modernisation	hdd_finsrvmod	
Financial Planning & Governance	hdd_finplan	
Patient Services Contracting & Performance (Protected)	hdd_finpatientserv	
Service & Cost Improvement	hdd_finsrvimp	

General	hdd_finance	
WAG	hdd_finwag	
Senior Finance Team (Protected)	hdd_sft	
Counter Fraud (Protected)	hdd_fincountfrd	
Joint Management Accs & Planning	hdd_jointmgtaccs&finplan	
Joint Management Accounting & Fin Accounting	hdd_jointmgtacc&finacc	
Procurement	hdd_Procurement	
WAO 1213 Audit	hdd_wao	
Corporate Reporting	Hdd_fincorrep	
Shared Services - Accounts Payable	hdd_nwsspap	
Shared Services - Accounts Payable	hdd_rr6_fin-toact	
Shared Services - Accounts Payable	hdd_rr6_fin-ooH	

Approval

Manager Name:	
Manager Signature:	
Date:	

To be completed by System Administrator

User Name:	
User informed of id/ password on date:	
Nadex (Cymru) No:	
System Administrator confirms segregation of duties is in place for Oracle:	
Actioned by (System Administrator Name:	
Date:	

PLEASE FORWARD COMPLETED FORMS BY E MAIL TO:

Finance.SystemsTeam.HDD@wales.nhs.uk

Appendix B – Request to Set Up Oracle Self Service Procurement (IPROC) User

Date	
User's Full Name (as detailed on user's payslip)	
Job Title	
Dept	
Work Base	
Full work telephone number	
Work e mail address	
Transfer Point number	
Cost Centre	
Level of Access Required	Requisitioner/Approver (please specify)
Authorised by (This request should be approved by an officer with responsibility for the cost centre specified above)	

Notes

1. Users are set up on Oracle in accordance with the Information Security Policy. Oracle user accounts are unique to each user and it is not permitted for an individual to use another person's user id or to log on to allow another individual to gain access to the system and passwords must be kept confidential and never disclosed or allowed to be used by others
2. The form should be emailed by the Authorising line manager to Finance.SystemsTeam.HDD@wales.nhs.uk

To be completed by the System Administrator

Oracle User Name	
Hierarchy Position Name	
Date user received iProc training	
Set up actioned by (name of System Administrator)	
Date completed	

Appendix C – Parent / Cost Centre / Analysis / Other Analysis Code Set Up / Amendment and End Date Request Form

Section A - New Code Request	All parts of Section A to be completed for new code request
Code Type	Cost centre/Analysis/Other Analysis /Parent (please specify)
Code Description	
Provide details of the immediate parent code & parent code description	
Provide details of purchasing hierarchy approvers: Level 1 budget holder Level 2 budget holder Level 3 budget holder Level 4 budget holder Level 5 budget holder	
Provide details of who should have access to QlikSense report	
Will the code generate pay costs – Y/N (please specify)	
Who will be the: Level 3 Budget Holder Level 4 Budget Holder Level 5 Budget Holder	
Who will be the Business Controller (Band 8a)	

Section B – Amendment to Existing Code Description	All parts of Section B to be completed for amendment to an existing code's description
Code Type	Cost centre/Analysis/Other Analysis (please specify)
Code	
Current code description	
New description	

Section C – Amendment to existing code’s parent level	All parts of Section C to be completed for an amendment to an existing code’s parent level
Code Type	Cost centre/Analysis/Other Analysis (please specify)
Provide details of code(s) being amended & code description(s), existing parent code & description and new parent code & description	
If purchasing hierarchy is to change provide details of new purchasing hierarchy approvers: Level 1 budget holder Level 2 budget holder Level 3 budget holder Level 4 budget holder Level 5 budget holder Note: Existing approvers will be deactivated	
Will the QlikSense report distribution change? If yes provide details of who should receive these reports Confirm if existing QlikSense user should be deleted (YES/NO)	
If the budget holders are changing please provide details of the new Level 3 Budget Holder Level 4 Budget Holder Level 5 Budget Holder	
If the Business Controller (Band 8a) is changing, please provide details of the new Business Controller (Band 8a)	

Section D – Code to be end dated	All parts of Section D to be completed for a code to be end dated (i.e. inactivated)
Code Type	Cost centre/Analysis/Other Analysis (please specify)
Provide details of code, code description and immediate parent level of code & parent code description to be end dated	
Is the code being replaced with an existing or new code? If yes provide details of replacement/new code & description	
System Administrators will check all data sets on Oracle for existence of the code to be closed & will confirm to the requester when this is complete Date System Administrators check complete The requester to confirm all ledger balances are zero and provide final date for closure	

Requestor			
Name of person making request in Sections A to D above		Date	
To be completed by System Administrators			
Request approved & actioned by			
Date			
Oracle Record Updated			
HR Informed re ESR			

Code Description for ESR Purposes e.g. 100 HDUHB Finance 0372	
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Notes:

1. Large structural changes should be discussed with the System Administrators prior to submission to confirm timeframes for completion
2. Please submit completed forms to Finance.SystemsTeam.HDD@wales.nhs.uk

Appendix D – Subjective Code Request Form



SECTION A	TO BE COMPLETED BY ORGANISATION
Organisation	
Name of Requestor	
Date	
Code required	
Description	
Parent?	Yes/No
If Yes, which children to be attached?	
Includes	Parent Values/Child Values Only
Qualifiers Allow budgeting Allow posting Account type	Yes/No Yes/No Asset/Expense/Liability/Ownership/Revenue
Parent Code	
Level of code requested	Child/Parent
SECTION B	TO BE COMPLETED BY THE CENTRAL TEAM
Date	
Search carried out by	
Found	Yes/No
Subjective/category setup	Yes/No
Requestor informed	Yes/No

Service Point call number	
Other comments	

Appendix E – Posting Control Sheet

LEDGER MONTH:	YEAR:
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WEEKLY	File Name/ Batch/ ID	Batch Value (Dr)	Date Received	Date Processed	Initial	Oracle Batch Name

Disposal of Surplus and Obsolete Furniture, Equipment, Sale of Scrap and other Waste Materials

Procedure information

Procedure number: 093

Classification: Financial

Supersedes: 4.0

Version number: 5.0

Date of Equality Impact Assessment: 24/07/2025

Approval information

Approved by: Finance and Performance Committee

Date of approval: *Enter approval date*

Date made active: *Enter date made active (completion by policy team)*

Review date: *Enter review date (normally three years from approval date)*

Summary of document:

Procedure to advise the process to follow when there is a need to dispose of surplus equipment.

Scope:

Hywel Dda University Health Board wide.

To be read in conjunction with:

[Standing Orders Hywel Dda University Local Health Board](#) (opens in a new tab)

[Standing Financial Instructions](#) (opens in a new tab)

[Counter Fraud, Bribery and Corruption Policy](#) (opens in a new tab)

[Financial Procedures](#) (opens in a new tab)

Patient information:

N/A

Owning group:

Finance Directorate

18/07/2025

Executive Director job title:

Director of Finance

Reviews and updates:

New Procedure – 01/10/2009

Full Review – 22/07/2019

Full Review – 02/07/2020

Full Review – 22/08/2022

Full Review - *Enter approval date*

Keywords

Disposal, Furniture, Equipment, Scrap, Waste, Materials

Glossary of terms

HUHB – Hywel Dda University Health Board

Key points:

The aim of this document is to explain:

- The process to follow when there is a need to dispose of surplus or obsolete equipment.

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All staff have a duty to notify the Local Counter Fraud Department of any suspected fraud or inappropriate actions and are protected by the [All Wales Procedure for NHS Staff to Raise Concerns Policy](#) (opens in a new tab). Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by any of the following methods;

- Telephoning the office on 01267 266268,
- Emailing HDUHB.CounterFraudTeam.HDD@wales.nhs.uk,
- Making an online referral at <https://reportfraud.cfa.nhs.uk> or
- Making an anonymous referral by telephoning Crimestoppers on 0800 028 40 60.

Staff should refer to the [Counter Fraud, Bribery and Corruption Policy](#) (opens in a new tab) for further information.

Contents

Procedure information	1
Approval information.....	1
Scope	5
Aim	5
Objectives	5
Roles and Responsibilities	5
Procedure for Disposal of Surplus and Obsolete Equipment.....	5
Disposal of Obsolete Equipment of Minimal Value	5
VAT	6
Capital Charges	6
Disposal of an Owned Vehicle	6
Monitoring and Review	6

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

The aim of this document is to:

- Provide guidance in the event of a department needing to dispose of any surplus equipment or other items. This is to assist the Health Board in maintaining financial probity and compliance with relevant legislation

Objectives

The aim of this document will be achieved by the following objectives:

- Confirming roles and responsibilities to ensure clear accountability in the organisation.
- Providing clear procedures of the actions to be followed.
- Identifying how further support can be obtained.

Roles and Responsibilities

Procedure	Responsible party
Identification of surplus items to dispose of	Owning Department
Notification to Procurement of items to be disposed of	Owning Department
Contact made with Hilditch Group	Procurement
Sale of items	Hilditch Group

Procedure for Disposal of Surplus and Obsolete Equipment

When a department has identified that they have surplus equipment to dispose of the Procurement department should be advised at the earliest opportunity via their generic email address

NWSSP.HywelDda.Procurement@wales.nhs.uk

All sales of surplus items (except those with a minimal value below £20) are processed via the All Wales Contract with the Hilditch Group and will be co-ordinated by the Procurement team.

Disposal of Obsolete Equipment of Minimal Value

Where there is a need to dispose of equipment which is unlikely to be of use within the organisation and which is of very minimal intrinsic value, the responsibility for the disposal should lie with the appropriate General / Service manager rather than Procurement.

The appropriate senior manager will be responsible for ensuring that the equipment is not required internally within the Health Board before arranging disposal. The acceptance of offers for these items of very low value and arrangements for the collection of income will also be the responsibility of these managers. Items of equipment should only be removed from any location on production of an official receipt relating to these items, issued by one of the Health Board's General Offices.

It is recommended that this procedure for disposal only applies to items of very limited value, with individual items not exceeding £20 in value.

The advice of the Procurement team should be sought if there is any doubt as to the most appropriate method of disposal.

VAT

All sales of scrap, obsolete or surplus goods attract the standard rate of Value Added Tax.

Capital Charges

Pieces of equipment may be counted as assets for capital charging purposes. It is imperative that budget holders disposing of equipment contact the Finance Department to check its status. If it is on the register the Finance Department (Capital) will issue a form enabling the asset to be deleted.

Disposal of an Owned Vehicle

Managers seeking to dispose of a vehicle owned by HDUHB must ensure that the Central Transport Unit are notified of this once it has been suspended from active use. The Central Transport Unit will ensure that all necessary actions are taken to remove the vehicle from the Health Board's insurance register and that any fuel cards registered to the vehicle are cancelled. A notification should be sent to the following email address confirming the details of when the vehicle will be removed from active service:

ctu.hdd@wales.nhs.uk

Monitoring and Review

The monitoring and review of this procedure is the responsibility of the Finance Department. Reviews will be undertaken in line with the Health Board's review policy, which is every 3 years, or when changes are identified prior to the required review date.

Cash Procedure

Procedure information

Procedure number: 973

Classification:

Financial

Supersedes:

Previous Version

Local Safety Standard for Invasive Procedures (LOCSSIP) reference:

N/A

National Safety Standards for Invasive Procedures (NatSSIPs) standards:

N/A

Version number:

3.0

Date of Equality Impact Assessment:

Approval information

Approved by: Finance and Performance Committee

Date of approval:

Date made active:

Review date:

Summary of document:

This document provides a clear process to be followed with regards to banking arrangements, reconciliations, petty cash, unrepresented out of date cheques and lost cheques.

Scope:

Hywel Dda University Health Board wide.

To be read in conjunction with:

[Standing Orders Hywel Dda University Local Health Board](#)

[Standing Financial Instructions](#)

[Counter Fraud, Bribery and Corruption Policy](#)

[Financial Procedures](#)

Patient information:

Include links to [Patient Information Library](#)

Owning group:

Finance Directorate

Executive Director job title:

Huw Thomas – Director of Finance

Reviews and updates:

1.0 – New Procedure – 26.01.2021

2.0 – Revised – 22.08.2022

3.0 – Revised -

Keywords

Cash

Glossary of terms

AW – All Wales

BACS - Bankers' Automated Clearing System

GBS - Government Banking Service

NHS – National Health Service

HMRC - His Majesty's Revenue and Customs

NWSSP - NHS Wales Shared Services Partnership

AP – Accounts Payable

CHAPS – Clearing House Automated Payment System

FIS – Financial Information System


Precision Pay – virtual payment solution to allow businesses to make secure and efficient payments to suppliers using virtual cards.

Fraud, Bribery and Corruption

All staff are required to comply with the Health Board's policies and procedures and apply best practice in order to prevent Fraud, Bribery and Corruption. Staff should be made aware of their own responsibilities in protecting the Health Board from these crimes.

All staff have a duty to notify the Local Counter Fraud Department of any suspected fraud or inappropriate actions and are protected by the [435 - All Wales NHS staff to Raise Concerns Procedure](#). Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department, details of which can be found [here](#).

Staff should refer to the [Counter Fraud, Bribery and Corruption Policy](#) for further information.

All losses or thefts should be dealt with in line with Health Board's Losses and Special Payments Procedure, which can be found  [here](#).

Contents

Procedure information	1
Approval information	1
Introduction	6
Scope	6
Aim	6
Objectives	6
Roles and Responsibilities	6
Government Banking Service Accounts (GBS)	7
Main Account	7
General Account	7
Bank Account Signatories	7
Signing Procedure for Cheques	8
Charitable Funds Current Account	8
Charitable Funds Deposit Account	8
Banking of Cash and other Negotiable Instruments	8
Bank Reconciliations	9
Reporting of Concerns	9
Management of Payment Runs	9
Cash Forecasting	9
Petty Cash Imprests	9
Banking Arrangements for Petty Cash Imprests	10
Method of Issuing Petty Cash	10
Patients Cash	10
Reimbursement of the Petty Cash Imprest	11
For all Reimbursements via Cheque	11
For all Reimbursements via Security Company	11
General Ledger Reconciliation	11
Year End	11
Security of Cash and Regulation of Issuing Cash	12
Loss of Cheques	13
Cancellation of Cheques	13
Expired Unpresented Cheques	14

Use of Purchasing Cards/Precision Pay..... 14
Money Laundering..... 14
Monitoring 14
Appendix 1 – Form of Indemnity..... 15
Appendix 2 – Expired Unpresented Cheque Letter of Indemnity 16

Introduction

This procedure is an overarching cash procedure covering Banking Arrangements, Petty Cash, Loss of Cheques and Purchasing Cards

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

The aim of this document is to:

- Provide a clear process to be followed with regards to banking arrangements, reconciliations, petty cash, un-presented out of date cheques and lost cheques and provide effective Financial and Budgetary Control within Hywel Dda Health Board

Objectives

The aim of this document will be achieved by the following objectives:

- Ensure financial probity and clarity of accountability in the organisation.

Roles and Responsibilities

	Procedure	Responsible party
1	Bank Accounts	Financial Accounting
2	General Ledger Reconciliations	Financial Accounting
3	Management of payment runs	Shared Services and Financial Accounting
4	Cash forecasting	Financial Accounting
5	Petty Cash Imprests	Financial Accounting
6	Security of cash	Relevant department holding cash
7	Loss of cheques	Financial Accounting
8	Use of Purchasing cards	Shared Services and the Finance team

Government Banking Service Accounts (GBS)

The Health Board maintains a Government Banking Service (GBS) Account into which all sums due from NHS bodies & Welsh Government are paid. The account is used for:

- a. The funding of the MAIN ACCOUNT.
- b. Making same day payments to other NHS bodies and Superannuation contributions.

All sums transferred from the GBS Account are authorised by senior finance staff via online authorisation. Dual authorisation is required for all values over £500,000. This list of authorised signatures is held in the Finance department and is reviewed at least 6 monthly for accuracy. The GBS Bank Account should never become overdrawn.

Main Account

All Health Board income excepting Charitable and NHS income is received into the MAIN ACCOUNT. The MAIN ACCOUNT is also funded by authorised transfers from the GBS Bank Account. The MAIN ACCOUNT is also used to transfer funding to the GENERAL ACCOUNT.

The MAIN and GENERAL accounts may be held either with a commercial bank or within the Government Banking Service and are operated on a group basis, with one account permitted to be overdrawn only to the extent of any net credit balance on the other account.

Internal bank transfers are actioned by those listed on the bank mandate that have online access to the system. The signatories are reviewed every 6 months for accuracy.

General Account

The GENERAL ACCOUNT is used for the payment of creditors (except same day payments to other NHS organisations and Welsh Government payments), salaries and wages, foreign payments and HMRC contributions.

GENERAL ACCOUNT cheques are prepared by the AP team (part of shared services) with a pre-printed signature in accordance with the bank mandate.

No income is paid into the GENERAL ACCOUNT, which is funded by transfer from the MAIN ACCOUNT.

Bank Account Signatories

A full list of authorised signatories and bank mandate signatories is available from the Finance Department. This is reviewed at least 6 monthly ensuring incoming signatories are added and outgoing signatories are removed in a timely fashion.

Online access for staff is administered by the Health Board. Two approvers must set up access in line with GBS guidelines, commercial guidelines and the Health Board's Bank Mandate to ensure segregation of duties is adhered to at all times. Any new staff or amendments to roles for current staff can only be authorised by the following Head of Accounting & Statutory Reporting, Deputy Head of

Financial Accounting and Assistant Head of Financial Accounting. All transactions processed for payment are input by an administrator and then authorised by an approver.

Where BACS payments need to be recalled, all requests to the bank must be sent by 1200 on the working day prior to credit being made into the payee's account. The payroll team will be responsible for contacting the bank for all salary recalls. A list of the authorised payroll team members who can recall the BACS is held within Finance. The cash book officer is responsible for contacting the bank for any payments processed by AP (AP must provide all the relevant information to ensure the recall can be requested via the bank).

Where foreign payments are requested, AP send a CHAPS request to the cashbook officer, together with the invoice. Approval is provided by the Deputy Head of Financial Accounting or Assistant Head of Financial Accounting prior to the CHAPS payment being processed by the cash book officer. Once the payment has been made, payment confirmation is sent to AP.

Signing Procedure for Cheques

The GBS Bank and commercial bank must be advised in writing of any changes in officer(s) and/or member(s) authorised to release money from and draw cheques on each account and be notified promptly of any cancellation of any such authorisation. This should be done before the authorisation is revoked or on the same day if this is not possible.

Charitable Funds Current Account

The CHARITABLE FUNDS ACCOUNT is used for paying in all donations and legacy income received by the Health Board.

Charitable Funds Deposit Account

The CHARITABLE FUNDS DEPOSIT ACCOUNT is used to generate bank interest.

Banking of Cash and other Negotiable Instruments

Banking must be carried out by a specifically designated officer or by the Health Board's designated security carrier.

Cash must be banked on a weekly basis where there is an arrangement with a security carrier to do so.

In all other areas banking must be done within 5 days of receiving the cash.

All cheques, postal orders, cash etc, must be banked within five days of receipt, to the credit of the Health Board's MAIN ACCOUNT.

A triplicate paying-in book, provided by the Finance Department must be used as follows:

- i. First copy retained by the bank; (when a security carrier is used, ensure that the copy is enclosed)
- ii. Second copy attached to a report sheet with a list of all receipts and forwarded to the Finance Department.
- iii. Third copy retained in the paying-in book.

The paying-in book is to be completed and checked by two members of staff. However, in exceptional circumstances where this is not possible due to staff absence one member of staff will be acceptable.

Bank Reconciliations

On a monthly basis the cash book officer must prepare a reconciliation for GBS account, main and general accounts which is authorised by the Assistant Head of Financial Accounting or Financial Analyst and reviewed by Deputy Head of Financial Accounting on a timely basis through the balance sheet reconciliation system.

Reporting of Concerns

Should any suspicion of fraudulent activity be identified then this information must be brought to the attention of the Local Counter Fraud Department, the Deputy Head of Financial Accounting and the bank concerned. Where foul play is suspected, the Deputy Head of Financial Accounting and the Local Counter Fraud Department should be notified.

Management of Payment Runs

Cheque and BACS runs are managed by the Accounts Payable team in NWSSP. Cheque runs are processed once a week with BACS runs processed daily. Approval to proceed with runs is given by one of the following personnel:

- Head of Accounting and Statutory Reporting
- Deputy Head of Financial Accounting
- Assistant Head of Financial Accounting
- Financial Analyst – Financial Accounting and Statutory Reporting
- Assistant Director of Finance
- Deputy Director of Finance
- Director of Finance

Cash Forecasting

A cash forecast is prepared for the Monthly Monitoring Return from month 2 onwards and completed in line with WG deadlines. In addition to this there is a requirement to submit a monthly request for cash (for receipt in the following month) on working day 5 of each month. This is done via email in the first instance, followed by submission of a FIS1 form.

Petty Cash Imprests

A list of all cash imprest accounts showing the following details must be maintained within the Finance Department by an officer not concerned with the issue of such imprests: -

- Location of the cash.
- The Designated Holder i.e. the officer nominated by the Chief Executive or Director of Finance to be responsible for the safe custody of the cash and the operation of the account.
- The Certifying Officer i.e. the officer responsible for checking and certifying claims for reimbursement submitted to the Director of Finance. There may be instances in General Offices where staff are collectively responsible.

- Amount held. The amount of the imprest held should be kept under constant scrutiny by the Certifying Officer.

Requests for new cash imprest accounts or to increase existing imprest accounts shall be made by the relevant manager via email to the Director of Finance (via the Deputy Head of Financial Accounting) who will decide if the request is to be granted and if so the amount of the imprest account. In each case, justification and budgetary authorisation should be provided to the satisfaction of the Director of Finance.

Banking Arrangements for Petty Cash Imprests

The Director of Finance will keep the Health Board's bankers informed of Cash Holders who require Open Credit Facilities, detailing an estimated amount (either per cheque, per day, per week or per month) of the current bank that will be used and specimen signatures.

At General Offices where a significant sum of petty cash is held the Health Board will employ the services of a security company to deliver petty cash directly to them. If staff at other locations are required to handle significant amounts of cash similar arrangements should be put into place.

Method of Issuing Petty Cash

When a request is made by a member of staff to the petty cash holder, for cash, the identity of the person making the request must be established. If they are not known to the petty cash holder, their identity badge shall be checked. The member of staff shall present a receipt, signed by an authorised approver, and with a financial code identified. The petty cash holder will then issue the cash and complete a petty cash voucher, which both they and the person requesting the cash will sign. The receipt is then attached to the voucher.

An advance may be given to a member of staff, on the written request of the manager, to make a purchase. This will only be in exceptional circumstances. The fact that an advance has been made will be recorded on a petty cash voucher. When the goods have been purchased, a receipt and any change will be promptly provided to the petty cash holder, who will complete the petty cash voucher with the actual details of the expenditure and attach to the relevant petty cash claim.

Any Charitable Fund expenditure, requiring to be reimbursed from petty cash, must be accompanied by an authorised Charitable Fund request form, which will be attached to the petty cash voucher.
Staff Team Members' Personal Monies: Staff members are not permitted to use petty cash to purchase items for themselves and then replenish the petty cash float with their own money.

Patients Cash

Patients' cash will be issued, in line with the Patients' Property Financial Procedure [050 - Cash Imprest Accounts – Rehabilitation Monies Financial Procedure](#) using the patients' monies imprest account if there is a separate one, or the petty cash imprest up to a limit of £50. Patients are to be encouraged to have a cheque sent to their home address for large amounts.

Reimbursement of the Petty Cash Imprest

Petty cash imprest reimbursement sheets are used to request reimbursement of the expenditure up to the imprest amount. The main part of the sheet records details of the transaction cross-referenced to the petty cash voucher, the financial code, and amount.

The second section on the petty cash imprest reimbursement sheet identifies the Imprest amount, total value of expenditure, any outstanding claims for reimbursement, and the balance of cash. The amount of cash in hand plus the value of the claim and any outstanding claims will always equal the approved imprest amount.

The cash shall be counted to ensure it agrees to the balance on the form if there is a shortfall see section [‘Security of Cash and Regulation of Issuing Cash’](#).

For all Reimbursements via Cheque

The imprest Sheet is then signed by the certifying officer and sent to the Accounts payable Section for reimbursement. All the appropriate vouchers and receipts shall be attached to the Imprest Sheet. All Sheets shall be sent to the Accounts Payable Section at reasonable intervals, (at least once per month). Any incomplete Sheets will be returned which may result in delays in reimbursement. Under no circumstances can the occurrence of reimbursement without documentation be allowed. Upon receipt of the cheque, it should be kept under lock and key until arrangements are in place to cash the cheque.

For all Reimbursements via Security Company

The imprest sheet is then signed by the certifying officer. A cash request form must also be completed by the authorised staff in general office and patient welfare, with the required cash amount, and phoned through to the Security company cash centre. All the appropriate vouchers and receipts shall be attached to the imprest sheet. The Sheet should be sent to the financial accounting section.

Any incomplete forms will be returned. Under no circumstances can the occurrence of reimbursement without documentation be allowed.

All cheques issued by the Director of Finance to reimburse the cash must be cashed immediately.

The amount of the imprest held will be kept under constant scrutiny by the Director of Finance. A review will take place each year prior to year end. The Certifying Officer will ensure disbursements, any outstanding claims and cash in hand always agree to the authorised imprest amount.

General Ledger Reconciliation

The Director of Finance will nominate an officer from the Finance department, not concerned with the issue of such imprests, to ensure that all petty cash transactions are posted correctly to the General Ledger and reconciled to the imprest amount for each location. Any discrepancy should be investigated with the relevant site.

Year End

End of year certificates of cash held will be completed on 31 March for each imprest account in accordance with the relevant guidance, which is issued by the Finance Department.

Security of Cash and Regulation of Issuing Cash

The cash must be kept in a secure lockable cash box.

The cash box, when not in use, must be locked and stored in a safe or in a secure location if no safe available.

All disbursements from the cash must, wherever practicable, be supported by a Trader's receipt (authorised by a manager). An official petty cash voucher must be completed, together with a certification that the goods have been duly received.

Payments from the petty cash imprest must only be made in circumstances where alternative methods of payment are neither feasible nor practical and must not in any event exceed £25 for any individual payment, unless agreed with the Director of Finance. However, if it does exceed £25 an explanation and backing is required for this. It will be re-iterated that this is not standard practise and should not to be continued. Petty cash floats are only used where appropriate and must not be used to bypass the tendering/ordering procedures.

Staff expenses will not be reimbursed through petty cash.

Residential units within the Learning Disability Service are allowed to draw larger amounts, as agreed with the Director of Finance to purchase items for Housekeeping. This takes the form of an advance see section ['Method of Issuing Petty Cash'](#).

Wards and other departments within the Mental Health Service are allowed a fixed weekly amount for Patient Rehabilitation/ Occupational Therapy. This is issued by the relevant Patients' Welfare Department, see [050 - Cash Imprest Accounts – Rehabilitation Monies Financial Procedure](#).

If postage stamps are purchased from petty cash, a duplicate record must be maintained showing details of postage incurred.

The designated petty cash holder is personally responsible for the safe custody and proper disbursement of the cash. Wherever possible a register will be maintained, recording hand over. When the holder goes on annual leave, the cash should be checked and signed for. The register can also record a running balance of cash held. Petty cash balances must be checked by two staff team members at the beginning of every shift, with the petty cash books being signed by both to indicate that the amount balances. If the amount does not balance, the two staff team members are to repeat the process, and if the amount still does not balance, take note of the discrepancy and report it to their direct line manager via telephone and email. Details are to be entered into Datix as an incident.

Where more than one member of staff issues cash, it is vital that a register is maintained which records transactions made by each member of staff to ensure the security of the cash.

Payment to patients who are entitled to claim their travelling expenses will be made from the Patients Travel Imprest (if there is one), or the Petty Cash Imprest, in accordance with the procedure [070 – Hospital Travel Cost Scheme Financial Procedure](#)

On no account must loans be made between imprest accounts e.g. from the petty cash imprest to patients' monies imprest.

The cash must be used for official purposes only. On no account should personal cheques be cashed or personal loans made from petty cash. No personal monies shall be kept in with the cash.

Ad hoc checking of the cash may be carried out by the Finance Department, Internal Audit or the Counter Fraud team. The cash holder will not have prior notice of the check and will not be left alone with the cash before counting. The cash will be counted in the presence of the cash holder and any anomalies investigated.

Any loss or shortfall of cash shall be reported immediately to the Head of Accounting and Statutory Reporting in the Finance Department and the Counter Fraud Team.

Loss of Cheques

The Cash Book Officer must be notified of all cheques reported missing, mislaid etc

The employee who raised notification of the loss of cheque must enter the full details on Datix and inform the cash book officer or a colleague deputising for them to enter it on the "Missing Cheque" register. It will be the responsibility of the Head of Accounting & Statutory Reporting to inform Counter Fraud if any fraud is suspected.

The Cash book officer must ensure from the bank statements held that the cheque has not been presented.

If the cheque has been cashed, the Local Counter Fraud Specialist must be informed of the facts of the occurrence.

If the cheque has not been cashed, the cash book officer must enter details of the cheque to be stopped into the Online Banking system. Once this process has been completed the cheque is stopped immediately. Prior to issuing a replacement cheque an indemnity form must be sent out to the recipient of the original cheque.

A replacement cheque can only be issued, after a signed indemnity form has been received from the recipient of the cheque – [See Appendix 1](#).

The replacement cheque must be drawn on the same account as the stopped cheque.

Cancellation of Cheques

The cash book officer is informed of any cancellation of cheques from accounts payable or in the mail due to incorrect payee or the payee returning the cheque. The cash book officer will inform accounts payable of any returned cheques via the mail which has not gone through accounts payable for them to void on Oracle and to re-issue.

The cash book officer will update the stop cheque register and take off the unrepresented cheque list as well as cancelling on the bank website.

Expired Unpresented Cheques

Unpresented cheques that are six months or older from date of issue, must be cancelled by the cash book officer.

The cash book officer must enter details of the cheque to be stopped into the Online Banking system. Once this process has been completed the cheque is stopped immediately.

The cash book officer will send out an Indemnity letter only when requested ([See Appendix 2](#)), by the payee. Once the Indemnity letter has been received fully completed and signed, only then can a cheque or BACS payment be re-issued to the payee.

Once the procedure has been followed, the officer responsible will remove the stopped cheques from the unpresented spreadsheet and update the stopped cheque register.

The replacement cheque must be drawn on the same account as the stopped cheque.

Use of Purchasing Cards/Precision Pay

The Health Board has a contract with a commercial company for purchasing cards/precision pay. The administration process for the cards is managed by the Procurement team in Shared Services. Cards are to be used for agreed purchases only and must not be used to bypass the tendering/ordering procedures (details are included in the [1054 - Purchase to Pay Financial Procedure](#)). The total value of cash expenditure each month is debited from the Health Board's general account. This value is reconciled each month by the finance team.

Money Laundering

This is a process by which the proceeds of crime are converted into assets which appear to have a legitimate origin, so that they can be retained permanently or recycled into further criminal enterprises. Criminals will attempt to distance themselves from their crimes by finding safe havens for their profits where they can avoid confiscation orders, and where the proceeds can be made to appear legitimate.

Money Laundering Regulations 2017 apply to any high value dealer, i.e. any organisation that accepts cash transactions in excess of €10,000 (approximately £9,000). However, the Proceeds of Crime Act 2002 applies to all transactions and can include dealings with agents, third parties, property or equipment, cheques, cash or bank transfers.

Offences covered by the Proceeds of Crime Act 2002 and the Money Laundering Regulations 2017 will be considered in accordance with the Health Boards Fraud, Bribery and Corruption Policy and referred to NHS Counter Fraud Services Wales team for investigation where appropriate.

Monitoring

The monitoring and review of this procedure is the responsibility of the Deputy Head of Financial Accounting. Reviews will be undertaken in line with the Health Board's review policy, which is every 3 years, or when changes are identified prior to the required review date.

Appendix 1 – Form of Indemnity

Cheque No:

Amount: £

(Amount in words) -

.....

Date:

Payee:

Details of Payment:

I/We (Name)

Of (Address)

.....

.....

Hereby indemnify Hywel Dda University Health Board against any loss which may arise in the event of the above cheque being presented for payment.

Signed:

Date:

Witness: (Print name)

..... (Signature)

Address:

.....

.....

Appendix 2 – Expired Unpresented Cheque Letter of Indemnity

Our ref: - Unpresented Cheques
Please ask for: Carys Dufty
Telephone: 01267 283019
E-mail: Carys.dufty@wales.nhs.uk
Date:

Adran cyllid
Ty Gorwel,,Parc Dewi Sant,
Heol Ffynnon Jôb, Caerfyrddin
Sir Gaerfyrddin, SA31 3HB
Rhif Ffôn: 01267 283019

Finance Department
Ty Gorwel, St David's Park
Jobs Well Road, Carmarthen,
Carmarthenshire, SA31 3HB Tel:
01267 283019

Dear

Our records indicate that a payment Hywel Dda University Health Board issued to you more than 180 days ago, is still showing as unpresented. The details of this payment are below:

- [Payment Date]
- [Cheque Number]
- [Payment Amount]

Please note that our policy is to [void](#) outstanding checks after 180 days, as they can no longer be presented at the bank.

If the cheque has been lost or destroyed and you need a replacement, please verify the information below and return this letter to us as soon as possible.

If you would prefer the payment to be made via bacs please fill out the details below:

Account Name: Bank:

Account number Sort Code

Please issue a new cheque/Bacs for the payment referenced above. I have not attempted to negotiate this cheque and will not attempt to do so. If I find the cheque referenced above, I will return it to Hywel Dda University Health Board Finance Department immediately. I certify that I am entitled to the funds.

Signed,

[Payee Name] Print name and signature

Date: _____

Contract Management Procedure

Procedure number:

Classification: Corporate

Supersedes: New

Version number: V1

Date of Equality Impact Assessment:
30/07/2024

Approval information

Approved by: Finance and Performance Committee

Date of approval: *Enter approval date*

Date made active: *Enter date made active (completion by policy team)*

Review date: *Enter review date (normally three years from approval date)*

Summary of document:

This document provides guidance to be followed for contract management. A consistent approach to contract management is designed to ensure the organisation's awarded contracts via third party suppliers are managed appropriately, making the best use of resources, mitigating against known risks and demonstrating value for money. Achieving this will deliver organisational benefits and help achieve contract compliance. This procedure sets out the process contract managers should adhere to in order to meet the business, operational and policy objectives required from the contract.

Scope:

Hywel Dda University Health Board wide

To be read in conjunction with:

[Standing Orders and Standing Financial Instructions](#) 'opens in new tab'

[1054 - Purchase to Pay Financial Procedure \(sharepoint.com\)](#) 'opens in new tab'

Patient information: N/A

Owning group: Procurement Services

Executive Director job title: Director of Finance

Reviews and updates:

Reviews and updates	
Summary of Amendments:	Date Approved:
New Procedure	August 2025

Keywords

Contract management, value for money, risk management

FRAUD, BRIBERY AND CORRUPTION

All staff are required to comply with the Health Board's policies and procedures and apply best practice in order to prevent Fraud, Bribery and Corruption. Staff should be made aware of their own responsibilities in protecting the Health Board from these crimes.

All staff have a duty to notify the Local Counter Fraud Department of any suspected fraud or inappropriate actions and are protected by the [All Wales Procedure for NHS Staff to Raise Concerns Policy](#) (opens in a new tab). Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by any of the following methods;

- Telephoning the office on 01267 266268,
- Emailing HDUHB.CounterFraudTeam.HDD@wales.nhs.uk,
- Making an online referral at <https://reportfraud.cfa.nhs.uk> or
- Making an anonymous referral by telephoning Crimestoppers on 0800 028 40 60.

Staff should refer to the [Counter Fraud, Bribery and Corruption Policy](#) (opens in a new tab) for further information.

Shared Services Partnership, Procurement Services [Contract Management Procedure](#) (opens in a new tab)