



PWYLLGOR ADNODDAU CYNALIADWY SUSTAINABLE RESOURCES COMMITTEE

DYDDIAD Y CYFARFOD: DATE OF MEETING:	10 November 2022
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Procedures
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Huw Thomas, Director of Finance

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

A proposal for review was presented to the Audit and Risk Assurance Committee in February 2022.

Cefndir / Background

The following procedures have been reviewed and are presented to the Sustainable Resources Committee for approval:

- 050 Cash Imprest Accounts – Rehabilitation Monies (Appendix 1)
- 066 Losses & Special Payments (Appendix 2)
- 070 Hospital Travel Cost Scheme (Appendix 3)
- 052 Income Cash Collection (Appendix 4)
- 078 Patient Properties and Monies (Appendix 5)
- 1054 Purchase to Pay (Appendix 6)

The following procedure is presented to the Sustainable Resources Committee for removal:

- 068 Payment of Pharmacy Invoices - following a review of the Payment of Pharmacy Invoices Financial Procedure (FP-068), it has been identified that the document is no longer required as the principles are covered in the Purchase to Pay Procedure (FP-1054)

Asesiad / Assessment

Cash Imprest Accounts – Rehabilitation Monies

This procedure provides a clear process to be followed in relation to provision of cash to facilitate the payment of rehabilitation/occupational therapy monies. The procedure has been updated to reflect current processes and roles and responsibilities have been defined.

Losses and Special Payments

This procedure provides a clear process to be followed for identifying, reporting, recording, and investigating all losses/special payments occurring within the Health Board, except those relating to Clinical Negligence or Personal Injury, which are dealt with through the Claims Management Policy. The procedure has been updated to reflect the Welsh Government Manual, roles and responsibilities have been defined, and a flowchart included for clearer guidance on the authorisation of claims.

Hospital Travel Cost Scheme

This procedure provides a clear process to be followed when eligible patients wish to claim for hospital travel costs. The procedure has been updated to reflect current processes with updated links for forms.

Income Cash Collection

This procedure outlines the system and procedure to be followed to ensure all income due to the Health Board is properly accounted for. The procedure has been updated to reflect current processes.

Patient Properties and Monies

This procedure outlines the key processes to be followed by Health Board staff in connection with the management and safekeeping of property and monies brought in to the Health Board's sites by patients, and to set out associated roles and responsibilities. The procedure has been restructured and consolidated to improve useability. Changes to underlying processes have been minimal, however, roles and responsibilities in respect of all processes have been defined in order to improve accountability.

Purchase to Pay Procedure

This procedure covers all aspects of Purchase to Pay, which encompasses all areas relating to requisitioning, ordering and receipt of supplies, goods and services, payment to creditors, Pharmacy invoices, Purchasing Card, and the No Purchase Order No Pay policy for NHS Wales. A minor amendment has been made to this procedure, namely adding the word 'Pharmacy' into paragraph 5.2 to reflect the payment of Pharmacy invoices.

Payment of Pharmacy Invoices

Historically there was a need for a separate FP for Payment of Pharmacy invoices. However, since this was created in 2009, the Purchase to Pay FP has been significantly developed to incorporate all aspects of purchasing for the Health Board. Removing this FP would incur no risk to the Health Board as all purchasing principles are covered comprehensively within the Purchase to Pay FP.

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

Argymhelliad / Recommendation

The Sustainable Resources Committee is requested to **APPROVE** the following procedures:

- 050 Cash Imprest Accounts – Rehabilitation Monies
- 066 Losses & Special Payments
- 070 Hospital Travel Cost Scheme
- 052 Income Cash Collection
- 078 Patient Properties and Monies
- 1054 Purchase to Pay (minor amendment)

The Sustainable Resources Committee is requested to **APPROVE** the removal of the Payment of Pharmacy Invoices FP (068).

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	5.7 Review and approve financial procedure on behalf of the Health Board.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not Applicable
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	7. Staff and Resources
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Cynllunio Planning Objectives	6K_22 workforce, clinical service and financial sustainability
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2018-2019	10. Not Applicable

Gwybodaeth Ychwanegol:

Further Information:

Ar sail tystiolaeth: Evidence Base:	Previous procedures, internal audit report recommendations, standing financial instructions
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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 Team HDdUHB Management Team

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Financial implications are inherent within the report
Ansawdd / Gofal Claf: Quality / Patient Care:	Not Applicable
Gweithlu: Workforce:	Not Applicable
Risg: Risk:	Not Applicable
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:	<p>EQiA has been undertaken with no negative impacts on those with protected characteristics</p> <p>Changes to the majority of financial policies and procedures to date have been assessed as having a low relevance to equality duties and have been mainly in relation to systems and responsibilities with no direct or indirect impact on individuals in relation to equality, diversity or human rights.</p> <p>Where policies and procedures have a more direct impact on patients, staff and service users in relation to their protected characteristics, e.g. those addressing the handling of patient's monies, etc, more detailed EqlAs have been undertaken and are published alongside the relevant document.</p>

Cash Imprest Accounts – Rehabilitation Monies Procedure FP 01/06

Procedure information

Procedure number: 050

Classification:
Financial

Supersedes:
Previous Version

Clinical documents only:

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:
29/09/2022

Approval information

Approved by: Sustainable Resources 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:

The aim is to provide a clear process to be followed in relation to provision of cash to facilitate the payment of rehabilitation/occupational therapy monies.

This policy needs to be read in conjunction with patients property and monies policy.

Scope:

Hywel Dda University Health Board wide.

To be read in conjunction with:

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

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

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

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

Patient information:

Include links to [Patient Information Library](#)

Owning group:

Finance Directorate

Date signed off by owning group

Executive Director job title:

Huw Thomas – Director of Finance

Reviews and updates:

1.0 – New Procedure

2.0 – Full Review

3.0 – Full Review

Keywords

Cash, Imprest, Accounts, Rehabilitation, Monies, Money, Patients

Glossary of terms

MH – Mental Health Services

LD – Learning Disabilities

CAMHS – Child and Adult Mental Health Services

General Offices – The respective General Office for each of the Health Board sites including Patients Welfare Department.

Key points:

Please summarise key points of the document

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 AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by either 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 for further information.

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Introduction

A number of Wards and Community Mental Health Teams (CMHT) within Mental Health and Learning Disabilities (MH&LD) are allowed a fixed monthly amount for patient's rehabilitation/occupational therapy, which can be collected from General Offices. The amounts shall be determined and periodically reviewed - annually by the Mental Health and Learning Disabilities Director who has overall responsibility.

Scope

The financial procedure is Health Board Wide but covers the Mental Health and Learning Disabilities Directorate.

Aim

The aim of this document is to:

- Provide clarity of the process to the Mental Health and Learning Disabilities Directorate.
- Provide governance around the security of 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.

Objectives

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

- Provide clear guidelines to follow
- Provide details of the limits for cash allowances
- Provide details of the Roles and Responsibilities of staff within the Directorates

Roles and Responsibilities

	Procedure	Responsible party
1	Ward/CMHT Allowance expenditure	Occupational Therapist Lead
2	Authorisation of activity expenditure	Senior/Service Manager and Professional Lead for OT
3	Reimbursement of Monthly Allowances	General Office/Patients Welfare Department
4	Assurance expenditure is in line with procedure	Occupational Therapist Lead
5	Annual review of Monthly Allowances	Senior staff member identified by the Director of MH&LD Services

Handling of Monthly Allowances Ward / CMHT Level

Ward/Community Team

Occupational Therapists (OT) – The area's OT Lead will determine with the Ward/CMHT Managers the patient activity and what is required, they will then issue the necessary monies for this to the OT technician and record this in the ward/team book:

- Date monies issued, staff member the monies were issued to, the amount issued and their signature.
- When the purchase has been made the trader's receipt and unspent monies shall be returned to the OT Team Lead who will complete the ward/team book to show date monies/receipts returned, record amount of monies spent, supported by the receipts. (Checking that no personal debit/credit card has been used in replace of the cash, and no loyalty cards have been used within the receipt).
- The expenditure form shall be completed for each purchase until the cash has been used.
- The Expenditure form is signed by the Occupational Therapist and OT/Ward/CMHT Lead, all trader's receipts have been attached, assuring that all activities have been undertaken.

Authorisation

- The Expenditure form and trader's receipts are then scanned/taken to the Senior/Service Manager or Professional Lead for Occupational Therapy for authorisation, the OT Team lead forwards the documentation to the Business Manager for Budget Holders signature.
- Once complete the Business Manager will forward the signed documents to the OT Team Lead for reimbursement.

Reimbursement of Monthly Allowances – Patients Welfare / General Offices

Reimbursement is available on a monthly basis from Patients Welfare Department / General Office.

The General Office / Patients Welfare Department issues the monthly top up allowance to a member of the Ward / Community staff on receipt of the previous weeks Expenditure form. The Record of Expenditure form shall be completed, the rational for the expenditure, attaching the Trader's receipt and signed by the relevant Budget Holder.

The General Office / Patients Welfare Department will check that the trader's receipts are attached for each item (particularly that the dates on receipts fall within the claim period), that the form is arithmetically correct and duly signed.

If there is a difference, then this shall be investigated. Any deficits will be notified via email to the Head of Services and Senior Finance Business Partner (Accounting and Statutory Reporting).

Any discrepancies will be reported to the Counter Fraud Department.

Having completed all checks, including the authorisation of the budget holder.

Patients Welfare Department / General Office will issue new Expenditure Form for the new month, monthly allowance entered, this amount shall be checked in the presence of the staff member of the Ward / Department, together with the cash to be held by the ward / team, those details will be then updated in the ward / team book ensuring initials entered that the cash has been given by the responsible petty cash holder. [See Appendix 1](#).

The member of the ward staff collecting the cash shall check the cash and sign the Rehabilitation book / sheet to acknowledge issue and receipt of monies.

The monies shall be returned to the ward / team immediately and given to the OT team lead. Both members of staff shall check the money before it is placed in the secure box, and the register updated to record the reimbursement. The register shall be signed by both members of staff to record the receipt of the new monies.

Assurance

To ensure Governance of the expenditure, it will be the OT Team Lead responsibility to ensure that:

- No personal items have been made on any of the Traders receipt that the staff member is claiming for
- The receipt has the method of payment showing on the receipt, and that no personal debit / credit card has been used
- The receipt does not have any loyalty card numbers on it
- The receipt has not been defaced, e.g. method of payment not visible

If any of the above are on the receipt that the staff members claiming back, the OT Team Lead shall immediately notify the Head of Service, or if Fraud is suspected, the Counter Fraud Department.

Changes to the Monthly Allowance

The Mental Health Director with responsibility for Rehabilitation services is responsible for agreeing allowances and reviewing the level and appropriateness of expenditure. Requests for additional or increased allowances shall be made in writing. The Mental Health Director will then inform the manager and the Patients' Welfare Department of his/her decision and confirm to the Senior Finance Business Partner (Accounting and Statutory Reporting).

Monitoring and Review

The monitoring and review of this procedure is the responsibility of the Finance Business Partners in the Statutory Reporting team. 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 – Expenditure Form

Hywel Dda University Health Board Rehabilitation Monies Expenditure Form

Area:		Cost Code:		Monthly Amount:
Date:	Description of Purchase	Activity Undertaken		Amount
TOTAL AMOUNT OF RECEIPTS				

DECLARATION OF PURCHASES/DELIVERY OF ACTIVITIES

Staff Members Name	Declaration of Purchase	Signature	Checked
OT	You have used the monies according to the activity criteria.		
Ward/Team Lead	You have seen that the activity was delivered with the purchased items		
Head of Service	Checked for approval of payment		
Patients Welfare/General Office	Checked all receipts, form and book are correct. Entered new amount monthly and initialled/signed the book for audit purpose		

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Losses and Special Payments Procedure

Procedure information

Procedure number: 066

Classification:
Financial

Supersedes:
Previous Versions

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:
21/10/2022

Approval information

Approved by: Sustainable Resources 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 a clear process to be followed for identifying, reporting, recording and investigating all losses occurring within the Health Board, except those relating to Clinical Negligence or Personal Injury which are dealt with through the Claims Management Policy.

Scope:

Hywel Dda University Health Board Wide.

To be read in conjunction with:

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

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

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

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

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Owning group:

Finance Directorate

Date signed off by owning group

Executive Director job title:

Huw Thomas – Director of Finance

Reviews and updates:

1.0 – New Procedure

2.0 – Revised

3.0 – Revised

Keywords

Losses, Special, Payments

Glossary of terms

NHS – National Health Service

LaSPaR - Losses and Special Payments Register

UK – United Kingdom

EEA - European Economic Area

Key points:

Please summarise key points of the document

FRAUD, BRIBERY AND CORRUPTION

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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 AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by either 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](#) for further information.

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Introduction

This procedure details the processes to follow for the reporting of all Losses and Special Payments.

Scope

The financial procedure is Health Board wide.

Aim

The aim of this document is to:

- Ensure that a sound system exists for identifying, reporting, recording and investigating all losses/special payments occurring within the Health Board, except those relating to Clinical Negligence or Personal Injury which are dealt with through the Claims Management Policy.

Objectives

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

- Ensure the effective recording, reporting and investigation of all losses in a timely manner.

Definition and Principles of Losses and Special Payments

Losses and special payments are items that the Welsh Government would not have contemplated when it agreed funds for NHS Wales or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments, and special notation in the accounts to draw them to the attention of the Welsh Government. They are divided into different categories, which govern the way each individual case is handled. This guidance is not applicable to any losses or special payments that arise from inter NHS Wales transactions.

In considering losses and special payments, it is always important to look beyond whether the proposed write off or payment represents value for money. The need for corrective action must also be carefully assessed to minimise the number (and cost) of future cases. This includes any wider lessons for NHS Wales as a whole.

NHS Wales Health Bodies do not have unlimited powers to make special payments or to write-off losses. They must obtain written approval of the Welsh Government H&SSG Finance Director before writing-off a loss or making, or undertaking to make, any special payment that exceeds their delegated limit. Where cover is provided through the Welsh Risk Pool, the delegated limits apply to the gross loss suffered by the NHS Wales body and the Welsh Risk Pool, but again net of any amount recovered or covered by insurance and excluding any defence or administrative cost.

All Health Board employees have a general responsibility for the security of Health Board property and for minimising the risk of loss. Service Delivery Managers have additional responsibility for the security of patients' property and monies where it has been deposited for safe custody in accordance with the Patient Property and Monies procedure, [078 - Patient Property and Monies Financial Procedure](#) (opens in new tab).

Managers have a responsibility to notify their Heads of Department/Service Managers/Service Delivery Managers/Directorate General Manager and Director of Finance in writing off of all losses, using the appropriate documentation outlined in this procedure.

This financial control procedure incorporates the principles set out in the Welsh Government Manual for Losses and Special Payments.

The Manual includes the Welsh Government's delegated authority to HBs to approve payment and write off losses within specified limits. Any write offs and all payments made by Hywel Dda University Health Board will be compliant with these instructions.

The Manual also describes the different categories of loss and special payments that may arise for Health Bodies. These are detailed in [Appendix 1](#) of this procedure. On discovering a loss or considering a special payment Hywel Dda University Health Board will take the appropriate action as set out in the Manual.

The Audit and Risk Assurance Committee of the Health Board will be adequately informed to ensure it is in a position to make proper decisions with regards to the following key points:

- The nature of the case and the circumstances in which it arose,
- What recovery action has been taken, if any,
- Reasons why the write-off or special payment should be approved by the Board (if the case falls within the level of delegated limits given to Health Board), or the Health and Social Care Department – Resource Directorate in Welsh Government,
- Whether legal advice has been sought, and if so, its content,
- Whether fraud, dereliction of duty or failure of supervision is involved,
- Whether appropriate legal and/or disciplinary action has been taken, and if not, why not,
- Whether investigation has shown defects in existing systems of control and, if so, what remedy is proposed,
- Whether any general lessons emerge which are of benefit to other NHS Health bodies,
- The Health Board will ensure that approval of case write-off is obtained from either the Health Board's Audit and Risk Assurance Committee or Welsh Government depending on the level of delegation given to Health bodies,
- The Health Board will close the case once all reasonable action pertaining to the case has been taken.

Roles and Responsibilities

	Procedure	Responsible party
1	Notify the Police, Welsh Government, Chief Executive and Counter Fraud of losses where relevant	Director of Finance
2	Ensure all managers implement financial and other related management controls to promptly detect any losses	Director of Finance
3	Approve ex gratia payments in line with the delegated authorisation limit	Director of Finance,
4	Maintain the computerised losses and special payments register held on Laspar	Director of Finance

5	Report all losses over £5,000 to the Audit and Risk Assurance Committee	Director of Finance
6	Report all losses in line with this procedure	Service Managers, Heads of Department, Service Delivery Managers and Directorate General Managers
7	Approve ex gratia payments in line with the delegated authorisation limit	Service Managers, Heads of Department, Service Delivery Managers and Directorate General Managers
8	Ensure internal controls are in place to promptly detect any losses	Service Managers, Heads of Department, Service Delivery Managers and Directorate General Managers
9	Undertake a full management investigation where losses have occurred	Service Managers, Heads of Department, Service Delivery Managers and Directorate General Managers
10	Processing of payments once authorised	Financial Accounting

Recording, Reporting and Investigation of Losses

Reporting and Investigation of Losses

Any employee or officer discovering or suspecting a loss of any kind must either immediately inform their head of department or line manager, who must immediately inform the Chief Executive or the appropriate officer under the scheme of delegation and/or the Director of Finance.

Where a criminal offence is suspected, the Director of Finance shall immediately inform the Police if theft or arson is involved. If the case involves suspicion of fraud and corruption, then the Director of Finance must inform the Local Counter Fraud Specialist and Counter Fraud Service Wales, in accordance with the Welsh Government's directions to NHS Bodies on counter fraud measures. The Director of Finance or the Local Counter Fraud Specialist must notify the Audit Risk and Assurance Committee, the External Auditor and Welsh Government via Counter Fraud Service Wales.

The Audit and Risk Assurance Committee shall approve the writing off of losses (including bad debts, or the making of special payments) within delegated limits at each committee meeting

Losses are divided into the following categories in accordance with the WG Manual on losses and special payments:

- Category 1 – Losses of cash
- Category 2 – Fruitless payments
- Category 3 – Bad debts and claims abandoned

- Category 4 – Damage to buildings, their fittings, furniture and equipment and loss of equipment and property in stores and in use (see additional detail below)
- Category 5 – Theft of IT equipment

All losses reported should have sufficient details attached as to the circumstances surrounding the loss. Such details should include where appropriate; statements from members of staff, date of loss, cause (if known), its value based either on historic or replacement value, a description of the items, model number etc., together with recommended preventative action which could be taken to prevent a recurrence.

Loss of Damage to Health Board Property

All incidents which result in loss or damage to Health Board Property should be reported promptly by a Manager to the Director of Finance using the Loss or Damage to Health Board Property Form ([See Appendix 2](#)). Refer to the flowchart ([See Appendix 5](#)) to assist with the approval of any claims.

This covers cases including:

Culpable causes e.g. suspected or proven theft or criminal damage (including arson), fraud or sabotage (whether proved or suspected), neglect of duty or gross carelessness.

- Other causes, for example
 - Losses by fire (other than arson);
 - Losses by weather damage or by accident proved on due enquiry to be beyond the control of any reasonable person;
- Losses due to deterioration in use and deterioration in store due to some defect in administration such as:
 - Over provisioning
 - Retention of excess or obsolete stocks
 - Storage of items with a known shelf life in quantities greater than could be turned over within that life
 - Failure to turn over stocks in proper sequence; and
 - Failure to set and to observe property standards to keep stock in good condition.

In the case of buildings, the amount to be written off depends on whether the building is repaired. If a decision is made not to repair it, the amount to be written off is the value of the building (or part) and lost contents immediately prior to the incident. If it is repaired, the amount to be written off is either the cost of repair to the building and contents, or the estimated value of the contents if destroyed, less any sum received from the sale of scrap.

In the case of vehicles, the amount to be written off is either;

- The cost of repairs to the vehicle (if readily ascertainable) less any sums recovered from an insurance company or other party should be treated as a stores loss.
- Payments to an insurance company or other party should be treated as compensation payments (made under legal obligations).
- If the vehicle is a total loss the amount to be written off is the value immediately prior to the accident less any sum received from the sale of scrap.

Unless there are special features or circumstances justifying exceptional treatment, all losses of bedding and linen in use should be valued at 50% of the current replacement cost. Where stores losses and write-offs occur they should be valued at book value less net disposal proceeds.

Where equipment on loan to patients is lost or becomes valueless in circumstances not justifying recovery of the cost, it should be treated in the same way as articles that have deteriorated in use. Failure to recover a sum due to be paid by a patient should be treated as a bad debt.

Loss or Damage to Personal Property

All incidents which result in loss or damage of personal property should be reported promptly by a Manager to the Director of Finance. Where no ex gratia payment is to be made, losses forms are not required.

To initiate the claim procedure, the claimant will need to complete Personal Property Form PP1 ([See Appendix 3](#)) and submit this form to the Manager where the incident occurred.

The Manager will need to investigate the details stated in the PP1 form and decide on the recommended course of action, whether the Health Board is liable for the loss, and ultimately whether or not to authorise an ex gratia payment. It is also important to note that any payment should be made on an indemnity basis.

If an ex gratia payment is to be made, an Approval for Payment of Ex Gratia Compensation Form ([See Appendix 4](#)) should be completed by a Manager and authorised in accordance with the delegated authorisation limits stated in section '[Delegated Authorisation Limits](#)'.

When determining the value of the payment to be made, a reasonable value may need to be offered taking into account the age of the item. The Head of Department will also need to consider taking appropriate action to reduce the risk of similar incidents occurring in the future.

When submitting a claim to the Director of Finance please ensure the following is included:

- PP1 form (completed by the claimant)
- PP2 form (completed by the Manager and authorised in line with the Health Board's delegated authorisation limits)
- Evidence to substantiate the amount claimed
- Copy of the Datix report

Once the claim has been fully authorised, the Losses and Compensation Accounting Officer will arrange for the ex gratia payment to be processed and record the loss on the Health Board's Losses and Special Payments Register (LaSPaR). Refer to the flowchart ([See Appendix 5](#)) to assist with the approval of any claims.

Loss or Damage to Personal Property (Staff)

Ex-gratia payments to staff for the loss or damage to their personal property follows the procedure above, but may only be made when all the following criteria apply:

- The incident occurs during the course of their employment;
- The articles lost or damaged were reasonably carried during the course of their employment;
- The articles are sufficiently robust for the treatment they might reasonably be expected to bear;
- The loss or damage is not due to the officer's own negligence; and

- The loss or damage is not covered by insurance or by any provision for free replacement.

Where the article can be repaired the payment should cover the actual cost of repair. However, where it is lost or damaged beyond repair the value of the property immediately before the incident should be paid (the cost of replacement less the estimated amount by which the property had depreciated since purchase). Refer to the flowchart ([See Appendix 5](#)) to assist with the approval of any claims.

Recording of Losses

All payments made by Hywel Dda University Health Board which fall under the Welsh Government category of Losses and Special Payments shall be recorded using the Losses and Special Payments Register (LaSPaR) system.

The main control procedures to be followed by Hywel Dda University Health Board in administering the LaSPaR system are set out below:

- The Health Board will register any losses and special payments cases onto the LaSPaR system on a case-by-case basis;
- The Health Board will nominate a named individual to be its case system administrator;
- The Health Board will formally transfer structured settlement cases to the Welsh Risk Pool once approval to settle on a structured basis has been secured from Welsh Government (legal responsibility will continue to lie with the Health Board);
- The Health Board will regularly monitor its cases on LaSPaR to ensure the system is accurately maintained and that they are always fully appraised of the status of each case.

Special Payments

Special payments are those defined as such in the Welsh Government Losses and Special Payments Manual.

In practice, the vast majority of special payments made by the Health Board will be in respect of compensation payments for Clinical Negligence and Personal Injury claims which are dealt with separately under the Claims Management Policy. This procedure outlines the process to be followed for payments for other minor claims. Special payments are categorised as follows:

- Compensation payments made under legal obligation
- Extra contractual payments to contractors
- Ex gratia payments
- Loss of personal effects
- Personal injury and other negligence and injury cases
- Other cases e.g settlements on termination of employment, special severance payments
- Maladministration
- Patient referrals outside of the UK, the European Economic Area (EEA) and Switzerland
- Extra statutory or extra regulatory payments
- Voluntary Early Release Scheme

Clinical Negligence and Personal Injury

Claims for alleged Clinical Negligence and Personal Injury should be dealt with through the Health Board's Claims Management Policy and recorded on the Losses and Special Payments Register (LaSPaR).

Refer to the flowchart ([See Appendix 5](#)) to assist with the approval of any claims.

Delegated Authorisation Limits

The Welsh Government Manual for Losses and Special Payments specifies the Health Board's delegated authorisation limits by type of loss ([See Appendix 1](#)).

The delegated limit for approving ex gratia payments for personal property claims within directorates is as follows:

- Up to £100 – Directorate Managers
- Up to £250 – General Managers
- Above £250 – Director of Finance

It should be noted where Welsh Government approval is required to write-off any Loss or Special Payment, the loss should not be recorded in the Register until approval has been received. The Welsh Assembly Government will allocate a loss reference number, which should be noted in the Health Board's Register, and identified as such on the annual return (LFR4) submitted to Welsh Government.

Monitoring and Review

The monitoring and review of this procedure is the responsibility of the Finance Business Partners in the Statutory Reporting team. 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 – Delegated Limits

The delegated limits relate to the requirement for NHS Wales health bodies to obtain approval for write-off of the loss or special payment.

<u>CATEGORY OF LOSS/SPECIAL PAYMENT</u>	DELEGATED LIMITS (£)
Losses (except in respect of primary care provider services)	
1) Loss of cash due to:	
a. theft, fraud, etc	50,000
b. overpayment of salaries, wages, fees and allowances	50,000
c. other causes, including Foreign Exchange losses, including un-vouched or incompletely vouched payments, overpayments other than those included under 1(b); physical losses of cash and cash equivalents e.g., stamps due to fire (other than arson), accident and similar causes	50,000
2) Fruitless payments (including abandoned capital schemes)	250,000
3) Bad debts and claims abandoned:	
a. private patients (Sections 65 and 66 NHS Act 1977)	50,000
b. overseas visitors (Section 121 NHS Act 1977)	50,000
c. cases other than a-b	50,000
4) Damage to buildings, their fittings, furniture and equipment and loss of equipment and property in stores and in use due to:	
a. culpable causes eg, theft, fraud, arson or sabotage whether proved or suspected, neglect of duty or gross carelessness	50,000
b. other causes	50,000
Special payments (except in respect of primary care provider services)	
5) Compensation payments made under legal obligation	FULL *
6) Extra contractual payments to contractors	50,000
7) Ex-gratia payments	
a. to patients and staff for loss of personal effects	50,000

b.	for clinical negligence (negotiated settlements following legal advice) where the guidance relating to such payments has been applied	1,000,000 including plaintiff's costs, defence costs and other payments *
c.	for personal injury claims involving negligence where legal advice obtained and relevant guidance has been applied	1,000,000 including plaintiff's costs, defence costs and other payments *
d.	other clinical negligence cases and personal injury claims	50,000 *
e.	other, except cases for maladministration where there was <u>no</u> financial loss by claimant	50,000
f.	maladministration where there was <u>no</u> financial loss by claimant	NIL
g.	patient referrals outside the UK and EEA guidelines	NIL
<p>* For all clinical negligence and personal injury cases (including court cases) the use of periodical payments should be considered for any settlement (exclusive of legal costs) involving costs to the NHS of £250,000 or more, or for lower awards when this represents good value for money. <u>Proposed out of Court periodical payment awards require approval from the WG H&SSG Finance Department.</u></p>		
8)	Extra statutory and extra regulatory payments	NIL

Losses and special payments in respect of provision of primary care provider services

Losses		Limit
		£
9)	a. Losses due to overpayments to practitioners of fees, allowances or salary	
	i. involving fraud	1,000
	ii. other	1,000
	b. unvouched or incompletely vouched payments	1,000
10)	Claims abandoned	1,000

Special Payments

11)	Ex gratia payments	1,000
12)	Extra statutory and extra regulatory payments	
a.	to pharmacist contractors for drugs supplied in good faith in respect of forged, etc, prescriptions forms	1,000
b.	excusal of statutory charges for replacement dentures in certain circumstances	up to appropriate maximum statutory charge
c.	other	NIL

Losses: Fraud cases under investigation

13)	a.	Losses in cases investigated by the health body in respect of prescription fraud.	1,000
	b.	Losses in cases investigated by the health body in respect of dental fraud.	1,000
	c.	Losses in cases investigated by the health body in respect of ophthalmic fraud.	1,000

Appendix 2 – Loss or Damage to Health Board Property Form

DATIX Case Reference (Attach a copy of the DATIX report):

--

State the date and location of the incident

State the reason for the loss or damage and the circumstances in which it arose

Record the item(s) and value(s) based either on historic or replacement value(s)

Is the value of the loss reduced by insurance?

Was theft involved? If so, have the police been informed?

What actions have been taken, including any legal action to cover the loss?

Did an investigation show defects in existing systems of control and, if so, what remedy is proposed?

Approved by (Manager):

Signature			
Print Name		Date	/ /
Position			

This form is to be submitted to the Director of Finance

Appendix 3 – Form PP1 – Loss or Damage to Personal Property

This form is to be completed by the claimant

Personal Details

Name:

Address:
Postcode:

Telephone Number:	
-------------------	--

At the time of the occurrence please indicate whether you were (please circle):

Patient	Visitor	Staff Member
---------	---------	--------------

Incident Details

Please state where the incident occurred:

Ward / Department	
Hospital / Premises	

Date of Occurrence	/ /	Approximate Time	
--------------------	-------	------------------	--

Details of loss or damage caused:

If personal articles / possessions were lost or damaged, please state:

Item Description	Date Purchased	Approximate cost at date of purchase	Cost of repair (where applicable)
	/ /	£	£
	/ /	£	£
	/ /	£	£
	/ /	£	£
	/ /	£	£

Attach documentation to substantiate the cost of replacement or repair (eg official quotations, invoices, receipts etc). Failure to provide documentation may result in no payment.

Do you have a personal insurance policy against which a claim could be made?	Yes		No	
--	-----	--	----	--

Additional Information

I confirm that the information provided is true and accurate to the best of my knowledge.

Signature		Date	
-----------	--	------	--

Print Name	
------------	--

Please submit this form to the Directorate / General Manager where the incident occurred

Appendix 4 – Form PP2 – Approval for Payment of Exgratia Compensation

This form is to be completed by the Directorate / General Manager

DATIX Case Reference (Attach a copy of the DATIX report):

--

Facts of the case

Was an investigation undertaken at the time of the incident?

Has an objective account of the incident been compiled, and contact established with relevant staff in post at the time?

Was theft involved? If so, have the police been informed?

Has appropriate legal advice been sought?

Reason for proposed ex-gratia payment

Did an investigation show defects in existing systems of control and, if so, what remedy is proposed?

Has any recommendation been discussed at a Risk Management Group meeting?

--

--

Recommended payment amount

£

Authorisation (Complete for all payments)

Recommended by:

Signature			
Print Name		Date	/ /
Position			

Authorisation (Complete for all payments)

Recommended Endorsed by (Directorate Manager):

Signature			
Print Name		Date	/ /
Position			

Additional authorisation (Complete for all payments > £100)

Approved by (General Manager):

Signature			
Print Name		Date	/ /
Position			

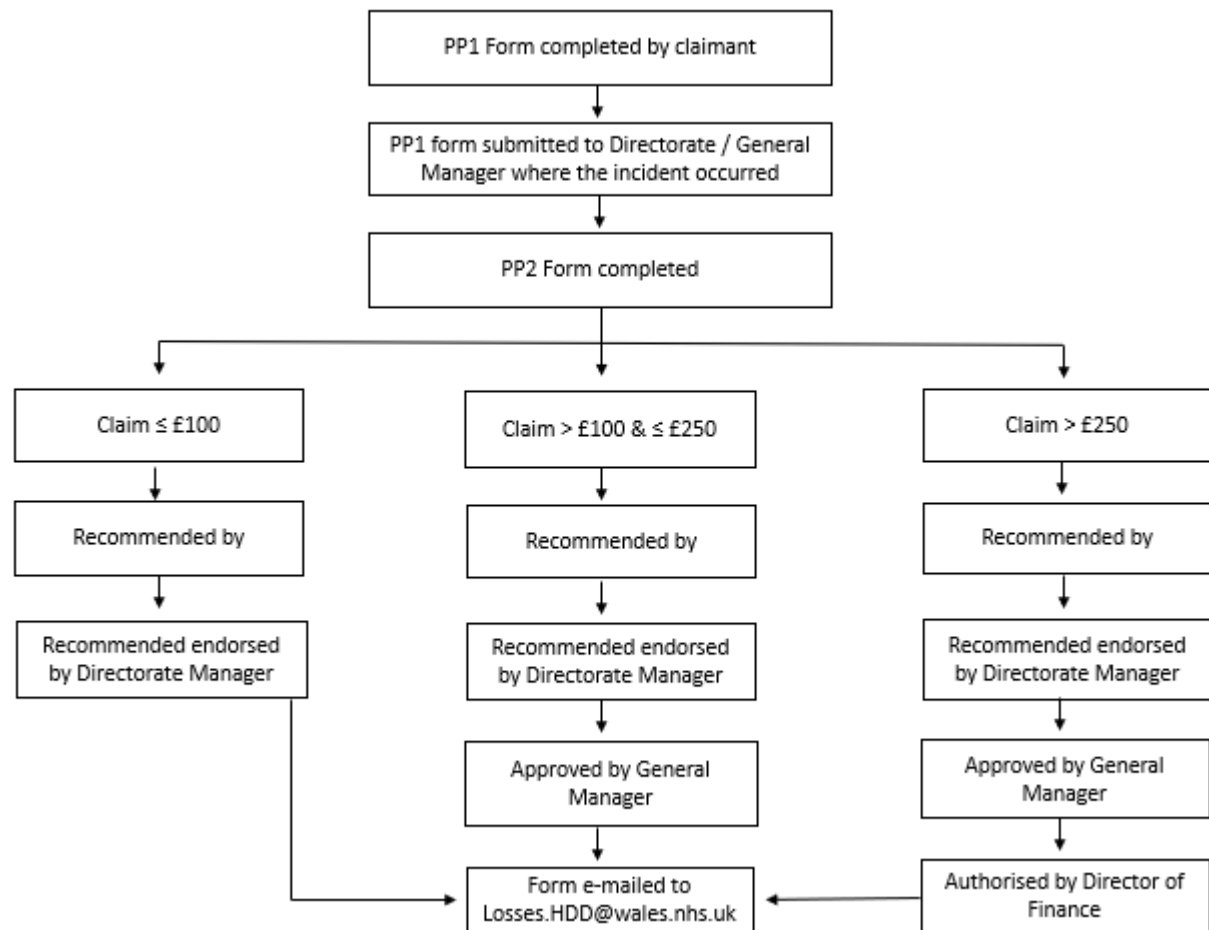
Additional authorisation (Complete for all payments > £250)

Approved by (Director of Finance):

Signature			
Print Name		Date	/ /
Position			

This form is to be submitted (with a copy of Form PP1) to the Director of Finance. Once approved and ready for payment, send to Losses and Compensation Officer, Financial Accounts, Ty Gorwel, Building 14, St David's Park, Jobs Well Road, Carmarthen, SA31 3HB.

Appendix 5 – Flowchart for Approval of Claims



Hospital Travel Cost Scheme Procedure

Procedure information

Procedure number: 070

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:
2.0

Date of Equality Impact Assessment:
27/09/2022

Approval information

Approved by: Sustainable Resources 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 a clear process to be followed when eligible patients wish to claim for hospital travel costs.

Scope:

Hywel Dda University Health Board wide.

To be read in conjunction with:

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

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

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

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

Patient information:

Include links to [Patient Information Library](#)

Owning group:

Finance Directorate

Date signed off by owning group

Executive Director job title:

Huw Thomas – Director of Finance

Reviews and updates:

1.0 – New Procedure

2.0 – Full Review

Keywords

Hospital, Travel, Cost, Scheme

Glossary of terms

NHS – National Health Service

Key points:

Please summarise key points of the document

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 AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by either 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 for further information.

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Introduction

The Welsh Government website contains guidance on assistance available to certain NHS patients and visitors under the Hospital Travel Costs Scheme with the cost of travelling to and from hospital.

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

The aim of this document is to:

- Ensure that patients attending appointments at any of the Hywel Dda University Health Board sites understand the process to claim back their travel expenses

Objectives

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

- To ensure there is a clear process for patients who need to reclaim their travel expenses should they be eligible.

Roles and Responsibilities

Procedure	Responsible Party
Obtaining & completing relevant paperwork for application	Patient
Checking for Eligibility	General Office Staff / NHS Business Services Authority
Reimbursement of expenses	General Office Staff / NHS Business Services Authority

Eligibility

Patients receiving (or who are dependent on someone receiving) Income Support, Disability Working Allowance (income based only), Family Credit, Income Based Jobseeker's Allowance, Working Tax Credit and/or Child Tax Credit, Pension Credit, Universal Credit, Employment & Support Allowance (income based only) or War Disablement Pension, may be eligible.

Patients who have been assessed as eligible for low-income help will hold a current entitlement certificate. There are two forms:

- HC2, eligible for a full refund, and
- HC3, eligible for a partial refund.

Basis of Payment

As a general rule, the basis of payment will be the cheapest form of public transport.

If the patient has a motor vehicle, and uses it to travel to hospital, the rate of reimbursement will be set by finance and will not be lower than the advisory fuel rates specified by HM Revenue and Customs for company cars, up to 2000cc

In exceptional cases taxi fares may be reimbursed to the nearest bus stop or train station or for the whole journey if necessary. To be eligible the patient must be in receipt of a GP letter stating that they are unable to travel via Public Transport on health grounds.

Payment of Fares

Patients will need to complete a [Claim Refund Travel Costs Form HC5WT](#) (opens in new tab) to be reimbursed.

These can either be collected from the General Office on the Hywel Dda site that is being visited or printed out from the below link or at the following web address

[Claim a refund for travel costs to receive NHS treatment: form HC5W\(T\) | GOV.WALES](#) (opens in new tab).

<https://gov.wales/claim-refund-travel-costs-receive-nhs-treatment-form-hc5wt>

In addition to the completed form an attendance form completed by the Clinic[s] or an appointment letter from the clinic will be needed for proof of appointment.

These will need to be posted to the relevant address set out in Section '[Objective](#)' to claim the refund. Once approved reimbursement will be issued via cheque.

Alternatively, patients could be reimbursed in cash from the General Office petty cash. To do this, they will also need in addition to the HC5WT form and proof of attendance form the following proof of entitlement:

- a) Patients on Income Support, Income Based Jobseekers Allowance, Employment and Support Allowance (*income based only*), Universal Credit, Disability Working Allowance (*income based only*), Pension Credit or War Disablement Pension, will be in receipt of an award letter as proof of entitlement, which is issued by their Jobcentre Plus Office.

or

- b) Patients on Working Tax Credit or Child Tax Credit will be in receipt of an NHS Tax Credit Exemption Certificate, or in the case of dependants an award letter listing their dependants.

or

- c) Patients on low income can also apply for payment of fares by applying for a Low-Income Exemption Certificate from the Department of Social Security. If successful in this application, the patient will be given an HC2 (full refund) or HC3 (partial refund) certificate as proof of entitlement

It is the responsibility of the designated officer in the General Office to ensure that payment is only processed where the above criteria have been met and that the patient has signed for the cash on the Proof of Payment form. This form is used to support Cash Imprest reimbursement.

The patients travel cash imprest is reimbursed in line with the [Cash Financial Procedure](#) (opens in new tab).

Monitoring and Review

The monitoring and review of this procedure is the responsibility of the Finance Business Partners in the Core Processing Team. 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.

Income and Cash Collection

Procedure information

Procedure number: 052

Classification:
Financial

Supersedes:
Previous Versions

Local Safety Standard for Invasive Procedures (LOCSSIP) reference:
N/A

National Safety Standards for Invasive Procedures (NatSSIPs) standards:
N/A

Version number:
4.0

Date of Equality Impact Assessment:
03/10/2022

Approval information

Approved by: Sustainable Resources 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 outlines the system and procedure to be followed to ensure all income due to the Health Board is properly accounted for.

Scope:

Hywel Dda University Health Board wide.

To be read in conjunction with:

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

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

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

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

Patient information:

Include links to [Patient Information Library](#)

Owning group:

Finance Directorate

Date signed off by owning group

Executive Director job title:

Huw Thomas – Director of Finance

Reviews and updates:

1.0 – New Procedure

2.0 – Full Review

3.0 – Full Review

4.0 – Full Review

Keywords

Income, Cash, Collection

Glossary of terms

WG – Welsh Government

HUHB – Hywel Dda University Health Board

WHC – Welsh Health Circular

NCA – Non-Contracted Activity

CRU – Compensation Recovery Unit

FBP – Finance Business Partner

AFBP – Assistant Finance Business Partner

ADOF – Assistant Director of Finance

AR – Accounts Receivables

ICR - Injury Costs Recovery

LTAs - Long Term Agreements

LHBs - Local Health Boards

UHB – University Health Board

NHS – National Health Service

PGMDE - Post-Graduate Medical and Dental Education

SFBP - Senior Finance Business Partner

Key points:

Please summarise key points of the document

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 AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by either 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 for further information.

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Introduction

The Director of Finance is responsible for ensuring that appropriate systems and procedures are in place to ensure all income due to the Health Board is identified, collected, recovered, banked and recorded fully in the Financial Management System (Oracle E Business Suite).

The aim of this procedure will be achieved by ensuring staff are aware of how to handle cash and income securely to minimise instances of loss or theft. Where cases of fraud or corruption are suspected, the guidance given in the Health Board's Counter Fraud, Bribery and Corruption Policy should be followed.

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

The aim of this document is to:

- Outline the process for credit control and debt recovery arrangements, including cash handling within the Health Board.

Objectives

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

- This procedure is to ensure financial probity and clarity of accountability in the organisation.

Roles and Responsibilities

	Procedure	Responsible party
1	Receipting	Relevant department accepting cash/cheque
2	Banking	Relevant department accepting cash/cheque
3	Raising Invoices	Core Processing
4	Submission of FIS 1 requests	Financial Accounting
5	Long Term Agreement (LTA) Schedules	Contracting
6	Non-Contract Activity	Contracting
7	Road Traffic Accidents	Core Processing

Income and Cash Collection

Receipting and Banking

All Income shall be receipted and recorded in the Health Board's Financial Management System (Oracle E Business Suite) in accordance with desk top operating instructions and, banked on a weekly basis, with the following exceptions only:

- Income collected by deduction from salary will be receipted and recorded in the Health Board's Financial Management System but will not require banking. Systems will be in place to ensure the completeness of this income.
- Automatic credits to the Health Board's bank accounts will be receipted and recorded directly in the Health Board's Financial Management System as noted above, but again, will not require banking.

Only those officers nominated by the Director of Finance shall bank income.

When paying in money to the bank 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 counterfoil is not included with the banking)
- ii. Second copy attached to the collector's account sheet and forwarded to the Finance Department;
- iii. Third copy retained in the paying-in book

Where large sums are to be banked on a regular basis the Health Board shall employ the services of a security company, via the General Offices on the Acute sites.

Recovery of Income

All sales ledger invoices will be raised on a weekly basis following notification of income due. Invoices will be raised in accordance with desk top operating instructions. In addition, a register of periodic income will be maintained, and periodic invoices raised on a weekly basis.

All cancellations of invoices shall be authorised by an officer(s) nominated by the Director of Finance.

Statements, reminder letters and copy invoices will be issued, in accordance with section '[Credit Control and Debt Recovery](#)' of this procedure, in order to secure the recovery of outstanding balances.

The Health Board will retain the services of a debt collection agency and will refer accounts (in accordance with section '[Credit Control and Debt Recovery](#)') to this agency where payment against overdue accounts cannot be secured by the Health Board.

Where appropriate, income may be recovered by deduction from salary. The approval from the employee shall be obtained before making deduction from salary, unless the agreement is already included in their contract of employment, with reference to Workforce policies as required.

The Health Board's main source of income is via Welsh Government and will be in the form of an annual allocation. This will be updated throughout the year as additional funding is provided by Welsh Government. The Health Board will request the drawdown of the allocation on a monthly basis via a FIS1 form; this is then paid to the organisation at the start of each month.

Other sources of income to the Health Board include the following, but not exclusive to:

Long Term Agreements with Local Health Boards

Long Term Agreements (LTAs), between Hywel Dda UHB and other Local Health Boards (LHBs) for patient services should be agreed in accordance with the timetable set out by WG. It will not be necessary for the HDUHB to invoice the LHBs to recover income. Other LHBs may also produce payment schedules and will advise the Health Board if an invoice is required.

Any adjustments to the LTA that are agreed with the LHBs will be detailed in an amended schedule and the monthly payments adjusted accordingly.

LTA schedules will be reconciled to the general ledger on a monthly basis.

Non-Contracted activity

WHC (2006) 12 sets out the basis on which NHS Health Boards may charge commissioners for activity that is not covered by an LTA or other contract. It applies to all non-elective activity and to elective activity for which prior permission has been obtained from the responsible commissioner.

The Finance department will invoice the value of Non-Contracted Activity (NCA) to the responsible commissioner.

Patients from Overseas

The Welsh Government Charging Regulations place a legal obligation on Health Boards in Wales to establish if people to whom they are providing NHS hospital services are not normally resident in the UK. If they are not, then charges may be applicable for the NHS hospital services provided. When that is the case, the Health Board must charge the person liable for the costs of NHS hospital services in accordance with financial procedure [082 - Identification and Charging for Overseas Visitors for NHS Treatment Financial Procedure](#) (opens in new tab).

Category II Fees

Category II fees are due to both the Health Board and relevant practitioner where work is undertaken for which there is no clinical need, for example medical reports for solicitors or insurance companies. The main source of this income is the cost of tests performed by the Radiology and Pathology Departments.

Tariffs for the Radiology and Pathology Departments are uplifted annually by Finance. Radiology and Pathology Departments will notify the Finance Department of activity in order that an invoice can be produced for tests performed.

A fixed proportion of the category II fee is due to the practitioner and should be paid to the practitioner on a monthly basis following recovery.

Road Traffic Accidents

The Compensation Recovery Unit (CRU) under the provisions of the Road Traffic (NHS Charges) Act 1999 will be responsible for the collection of all income due to the Health Board following Road Traffic Accidents, in accordance with financial procedure [1001 - Injury Costs Recovery Scheme Financial Procedure](#) (opens in new tab).

Private Patients

Each practitioner undertaking private practice within the Health Board shall provide the Finance Department details of each private activity – the Agreement to Pay Form.

The Finance Department shall invoice all private patients for services provided by the Health Board in accordance with financial procedure [1032 - Treatment of Private Patients - Control of Admission and Collection of Income Financial Procedure](#) (opens in new tab).

Accommodation

The Hotel Services Department send Finance monthly spreadsheets of any charges required for rent and bonds. The Finance Department will notify the Payroll Department of any deductions from pay details and will raise invoices to staff.

Vending Machines and telephone coin boxes

Vending machines and telephone coin boxes will be emptied on a regular basis, at least monthly, and always by two members of staff. Both members of staff will sign a return recording the amount collected and all income will be taken weekly to a general office to be officially receipted.

Canteen Income

[Appendix 1](#) of this document details the procedure to follow for all departments operating cash tills, which includes cashing up and cash security.

Disposal of Surplus Assets

The Head of the Procurement Department is responsible for arranging the disposal of surplus assets and other items. An All-Wales contract is in place for the disposal of all assets, refer to [093 - Disposal of Surplus and Obsolete Furniture, Equipment, Sale of Scrap and Other Waste Materials Procedure](#) (opens in new tab) for further information. Income will be paid directly to the Health Board Bank Account and will be receipted as per section '[Receipting and Banking](#)'.

Crèche

The Health Board's crèche based in Worthybush General Hospital is open to all children (Health Board employees and the General Public).

An officer of the crèche will prepare a schedule on a monthly basis of charges to employees for the time that their children have spent in the crèche and this will be forwarded to the Payroll Agency who will arrange deduction from salary, all others will make Payment directly with the General Office.

Lease Cars

The Lease Car Managed Service Provider will notify the Payroll Agency of amounts to be deducted from salary in respect of lease cars.

Telephone Charges

The cost of private telephone calls logged on call logging software or by switchboard will be recharged to the individual making the call.

The Payroll Agency will be notified of charges to be deducted from employees.

Post-Graduate Medical and Dental Education (PGMDE) and Junior Doctors Training

The Director of Finance will agree funding with the College of Medicine for Post-Graduate Medical and Dental Education, PGMDE, and the training of junior doctors.

The College will provide the Health Board with a schedule of monthly payments the college will make, it will not be necessary to invoice to recover this funding.

Other training or the funding of training posts may be agreed from time to time with the College and any income in respect of this is sent directly to the Health Board's bank account.

Recharges

Where expenditure is incurred on behalf of a third party income and expenditure shall be shown net. Such arrangements will only proceed where the Health Board has assurances that the expenditure incurred will be reimbursed by the third party. This will usually take the form of a letter or an email confirmation from the third party.

Salary Sacrifice

Staff Benefits Section will notify the Payroll Agency of amounts to be deducted from salary in respect of the Health Board Salary Sacrifice Schemes.

All Other Income

The Finance Department shall be notified by relevant managers of all other income to be recovered, this will include;

- Mortuary fees
- Income generation schemes
- Other training
- Rental of premises and other facilities

The Finance Department will recover this income through invoicing.

Control

An officer of the Finance Department will be responsible for maintaining a register of regular/periodic income. This officer will ensure that such income is invoiced on a weekly basis.

An officer of the Finance Department will review invoices raised against the register of regular/periodic income to ensure both the completeness of income and the timeliness of invoicing.

Those departments anticipating income through the mail shall ensure, where it is practical, that two members of staff are responsible for opening the mail.

The Financial Management System Accounts Receivable module will be closed down at period end in accordance with the Finance Department's period end closure timetable.

The Financial Management System's general ledger debtor control accounts will be reconciled to the sales ledger monthly and prepared and certified via the Finance Reconciliation system (Blackline) on a monthly basis, as per the Finance timetable.

An aged debt analysis report will be produced from the Financial Management System on a monthly basis. This report will be reviewed, and the review evidenced by an officer nominated by the Director of Finance.

Credit Control and Debt Recovery

Raising of Invoices

All income due to the Health Board will be notified to the Finance Department's Debtors team in writing in the format prescribed by the Director of Finance, on a monthly basis. It is the responsibility of the requesting officer/department to ensure that the income source is valid and all details and backing documentation relating to the income source is correct and maintained eg Service Level Agreement relating to the income source. This documentation will be subject to scrutiny by the Health Board's auditors.

All requesting officers / departments are expected to assist the Debtors team in the event of an invoice query or invoice dispute.

Recovery of Debt

The payment terms for all invoices are within 14 days unless alternative payment terms have been agreed with the Assistant Director of Finance (ADOF) or Senior Finance Business Partner (SFBP) responsible for the Debtors function.

Instalments

Requests for payment by instalment may be considered by the Finance Business Partner (FBP) or Assistant Finance Business Partner (AFBP). The collection agency may also recommend acceptance of payment by instalments as a settlement to debts referred to them for collection.

All correspondence with debtors will be recorded in the Health Board's Financial Management System.

NHS Debtors

All NHS Wales debtors will be issued with statements on a monthly basis. All NHS overdue accounts will be contacted by telephone within 28 days of the due date to secure settlement. All NHS Wales debts will be pursued in accordance with the extant circular regarding the Debtor Arbitration Process WHC (2019/014). All overdue Other NHS debts will be pursued in the same period as the arbitration process for NHS Wales debts, however Other NHS debts may be referred to the Debt Collection Agency after 22 weeks.

NON NHS – Public Sector

Non NHS public sector accounts with high volume of transactions will be sent statements on a monthly basis. All public sector overdue accounts will be sent a first reminder letter within 28 days of the due date. The first reminder letter will request settlement within 7 days. Where invoices remain outstanding, the public sector body will be contacted by telephone/emailed in order to establish why settlement has not been made.

Overdue debts not settled after the first reminder letter and telephone call will be sent a final reminder letter within 14 days of the revised due date. This letter will request payment within 7 days; otherwise, the account may be forwarded to a debt collection agency.

NON NHS – Staff

All overdue accounts will be sent a first reminder letter within 28 days of the due date. The letter will request settlement within 7 days. Staff debtors may also be contacted by telephone/email where appropriate.

Overdue debts not settled after the first reminder letter and telephone call will be sent a final reminder letter within 14 days of the revised due date. This letter will request payment within 7 days; otherwise the account will be forwarded to a debt collection agency.

NON NHS – Other

All overdue accounts will be sent a first reminder letter within 28 days of the due date. The letter will request settlement within 7 days.

Overdue debts not settled after the first reminder letter will be sent a final reminder letter within 14 days of the revised due date. This letter will request payment within 7 days otherwise, their account will be forwarded to a debt collection Agency.

Debts greater than £100 not settled following the final reminder letter will be forwarded to a debt collection agency on a monthly basis.

External Recovery of Debt

The Account Receivables Team Leader (Senior Accounts Officer – Core Processing) will in conjunction with either the FBP or AFBP – Core Processing review the Debtors ledger on a monthly basis in order to identify those debts to be referred for external debt collection. The AR Team Leader will maintain a schedule of debts referred for external collection and deal with all correspondence with the debt collection agency.

Where the address of the customer is unclear and the outstanding debt is greater than £100, the debt collection agency will be authorised to perform a search. The debt collection agency will advise when the only option for proceeding with collection is through the courts. This action will only be taken after an economic appraisal of the cost of recovery and enforcement is undertaken.

Write Off of Debt

The AR Team Leader will maintain a schedule (the “Write Off Schedule”) of debt to be passed to the relevant parties for authorisation for write off Individual debts:

- Under £1,000 – Director of Finance
- Between £1,000 - £5,000 – Chief Executive Officer & Director of Finance
- Over £5,000 – Audit and, Risk Assurance Committee (ARAC)

Outstanding debts less than £100 not referred to the Debt Collection Agency will be included on the Write Off Schedule for write off when the debt is over 6 months old.

Debt referred to the Debt Collection Agency shall be written off on receipt of advice that they are unable to pursue collection.

The AR Team Leader is responsible for ensuring that written off debts are recorded in the Financial Management System.

Charities

In all instances agreement to pay is obtained prior to purchasing goods/services for which a bill is subsequently raised to the relevant Charitable organisation.

Where invoices remain outstanding with a charitable body, the debtor will be contacted by telephone in order to try to ensure settlement.

All Charitable body debts not settled after the second reminder letter may be followed up with a further letter from the Director of Finance seeking payment and referred to the Charitable Funds Committee.

Hospital Cafeteria System

All Income collected from the canteen must be banked and receipted on a daily basis, unless the total cash taken per week is less than £20, weekly collections are acceptable. Full details of the Hospital Cafeteria system can be found in [Appendix 1](#).

Training

The Core Processing Team is responsible for ensuring that all Finance Staff have a detailed desk top instructions which support deployment of this procedure and that they are appropriately trained to use the system.

Monitoring and Review

The monitoring and review of this procedure is the responsibility of the Finance Business Partners in the Core Processing team. 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 – Operation of Till Guide

Operation of Till

- a. Only the authorised nominated officers are allowed to operate the cash register.
- b. The fixed cash float should be checked at the commencement of each session and signed as agreed.
- c. Initial the audit roll and record the date and time before sales commence and at the end of each session.
- d. Each individual cash transaction must be recorded (rung up) as a separate amount on the till-roll.
- e. Any errors should be initialled by the till operator on the till-roll, the error transaction to be voided and countersigned by a supervisor.
- f. In the event of any change of staff responsibility during a period of duty, where practicable, the contents of the till must be checked and handed over and signatures of both parties obtained in a book provided for that purpose.
- g. Should the till-roll require changing during a session, a sub total must be registered at the end of the previous roll and beginning of the new roll and the till operator's signature recorded, together with date and time. If the till roll is kept in a locked box of the machine, the till operator should not hold the key.

Cashing up – Till Operator

- a. At the end of each session, the till operator on duty will empty the till, count out and replace float, and count the takings.
- b. On electronic tills, a printed slip on the receipt roll, showing date and total amount of takings and identity of operator for each session is issued. This slip and cash shall be collected by the cash-collecting officer for receipting.
- c. At the end of each session, the till-roll must also be initialled, and date and time entered by the till operator on duty.

Cashing up – Cash Collecting Officer from General Office

- a. A reading from the till-roll must be obtained each day and reconciled with the cash taken. A register should be maintained showing the actual cash taken for each session and the readings recorded. All "overs" and "unders" should be clearly shown, and also the identity of the operator for each session. All overs and unders in excess of £5 must be authorised by the Catering Manager /Supervisor.
- b. The till- rolls when completed should be verified against the summary slips produced at the end of each session.
- c. The cash-collecting officer must check the fixed cash float.
- d. Whilst cash collection should be on a daily basis, if the total cash taken per week is less than £20 weekly collections are acceptable so long as the till is lockable and in a secure location.

Security of Cash

Weekend and Evening Takings

The Chief Executive by means of the Scheme of Delegation should ensure that strict Security precautions are taken during these periods and at other times when General Office staff are unavailable for collection of cash. Appropriate arrangements (e.g. night safe facilities), should be in place to safeguard cash outside normal office hours.

Cash Register

Wherever possible, the cash register should be permanently fixed to the serving counter to deter removal.

The cash drawer must be locked at all times when meals are not being served and keys must not be left in the machine. Where cash registers are not permanently fixed to the serving counter, then the drawer must be removed and kept in a secure place (Safe).

At mealtimes the drawer must not be left open.

Security of Keys

- a. The key of the till cash drawer (operator key) should be the personal responsibility of the delegated till operator.
- b. Custody of keys shall pass from one officer to another only against the signatures of the two officers in a book maintained for that purpose.

Patient Property and Monies

Procedure information

Procedure number: 078

Classification:
Financial

Supersedes:
Previous Versions

Clinical documents only:
Local Safety Standard for Invasive Procedures (LOCSSIP) reference:
N/A

National Safety Standards for Invasive Procedures (NatSSIPs) standards:
N/A

Version number:
4.0

Date of Equality Impact Assessment:
24/10/2022

Approval information

Approved by: Sustainable Resources 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:

The purpose of this document is to outline the key processes to be followed by Health Board staff in connection with the management and safekeeping of property and monies brought onto the Health Board's sites by patients and to set out associated roles and responsibilities.

Scope:

This procedure applies to all Health Board staff.

To be read in conjunction with:

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

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

Patient information:

Include links to [Patient Information Library](#)

Owning group:

Finance Directorate

Date signed off by owning group

Executive Director job title:

Huw Thomas – Director of Finance

Reviews and updates:

1.0 – New Procedure – 01.10.2009

2.0 – Full Review – 10.01.2012

3.0 – Full Review – 24.09.2019

4.0 – Full Review

Keywords

Patient, Property, Monies

Glossary of terms

BACS – Bankers' Automated Clearing System

DWP - Department for Work and Pensions

Patient's Property – Physical items belonging to the patient

General Office – The respective General Office for each Health Board site. For the Mental Health and Learning Disabilities Service, this shall be the Patients Welfare Department.

Key points:

Please summarise key points of the document

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 AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by either 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 for further information.

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Introduction

The purpose of this document is to outline the key processes to be followed by Health Board staff in connection with the management and safekeeping of property and monies brought onto the Health Board's sites by patients and to set out associated roles and responsibilities.

Scope

The financial procedure applies Health Board wide and includes all staff and contractors who come into contact with patients or their property.

Aim

The aim of this document is to:

- Ensure the security of patient's property in order to prevent loss or theft. This procedure is in place in order to protect both the interests of individual patients and members of staff coming into contact with patients.

Objectives

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

- Providing clear procedures to be followed by relevant teams at all stages of a patient's journey from admission to discharge.
- Clearly setting out the team responsible for each step in the management of patient property in order maintain clear accountability.

Roles and Responsibilities

General roles and responsibilities	
Responsibility	Staff/team
Inform patients of the Health Board's Patient Property Disclaimer	Ward, Clinic or Department Manager
Collection of property from patients for safekeeping and maintenance of the Patient's Property Book	Ward, Clinic or Department Manager
Safekeeping of property handed into General Office	General Office
Ensure the safe release of property held at ward level	Ward, Clinic or Department Manager
Ensure the safe release of property held at General Office	General office
Processing of payments and journals upon request by the General Office	Finance Department

Additional roles and responsibilities specific to the Mental Health & Learning Disability Service	
Responsibility	Staff/team
Maintain a personal account of monies held per patient	General Office
Operation of the patient's savings account	Finance Department
Notify the benefits office of admission of a patient into hospital	Ward/Unit Manager
Arrange regular transfers of funds to patients on Commissioned Placements	General Office
Processing of cash withdrawals from patients' funds	General Office
Management of cash held in the Learning Disability Service's Residential Units and on patient holidays and outings	Unit Manager

Procedures

Inform Patients of the Health Board's Patient Property Disclaimer

Health Board's Patient Property Disclaimer:

The Health Board will not accept responsibility or liability for patient property brought onto the Health Board's premises unless it is handed in for safe custody and a copy of an official property record is retained as a receipt

The ward, clinic or department manager shall be responsible for ensuring that patients, or their guardians/representatives if appropriate, are informed of the Health Board's Patient Property Disclaimer by ensuring that the disclaimer is:

- Publicly displayed on notices in wards, clinics and departments at all times.
- Included prominently in any handbook/information issued to patients prior to admission.
- Communicated orally to patients/guardians on admission and to arrange for all patients/guardians to sign a disclaimer form.

In addition, the ward, clinic or department manager shall ensure that patients/guardians are:

- Encouraged to hand property not needed for their stay to a friend or relative.
- Informed of the procedure for handing in property to the Health Board for safekeeping.
- Required to sign the patient care record should the patient/guardian decide not to hand any valuables over for safekeeping.

Where staff identify potential difficulties in complying with the above procedures as prescribed, for example, if patients do not wish to hand over religious jewellery, clothing or artefacts whilst in hospital, staff should reach a safe and acceptable solution on a case-by-case basis in conjunction with the patient.

Patients transferred in from other wards, clinics or departments shall be treated as new admissions for the purpose of these procedures.

The ward, clinic or department manager shall be responsible for informing new staff, on, appointment, of their responsibilities and duties for the administration of patients' property.

Collection of Property for Safekeeping

Collection of Property and Completion of Patient Property Book

All property handed over for safe custody must be examined and listed separately in the Patient's Property Book.

Patient's Property Book

The Patient's Property Book takes the form of an inventory of patient's property handed in for safekeeping.

The book shall be in the format determined by the Finance Department and serial numbered. General Office shall be responsible for issuing books to wards, clinics and departments and for maintaining a record of books issued. Each ward, clinic and department may only be issued one book at any one time. A replacement book shall not be issued by General Office unless the existing book is returned.

The Patient's Property Book must be the only official record of patients' property held. The book must be kept in a safe place and immediately available for inspection when required. It is the responsibility of the Ward, Clinic and Department Manager to ensure that it is properly maintained at all times.

The book comprises of three copies of each patient's inventory; the patient's copy, a copy to be sent to the General Office for record and a third copy (the fixed copy) retained in the book.

In completing the property book, the terms "gold", "silver", "diamond" etc. must NOT be used, and the descriptions "yellow metal", "white metal", "white stone", etc. must be used.

Any spoiled sheets must be retained in the book and clearly marked "CANCELLED". The top and second sheet of spoiled copies must be similarly endorsed and forwarded to the General Office for record.

Once completed, the Patient's Property Book shall be signed by two members of staff. Where possible, the patient/guardian should be asked to sign the book, indicating agreement that the items listed are correct and that the disclaimer is accepted.

The top copy of the book should be handed to the patient/guardian as an official receipt for property deposited for safe custody.

The above process should be repeated in respect of any additional property handed in for safekeeping following admission.

Patients without capacity on admission or who die whilst in hospital

This section applies where a patient dies whilst in hospital or is admitted to hospital whilst: -

- Mentally disordered
- Confused and/or disorientated
- Unconscious, or
- Severely incapacitated for any other reason.

The contents of the patient's clothing and effects must be examined and all items placed in safe custody following the above procedures. Since the patient will not be able to sign the Patient Property Book, it is absolutely essential that the book is signed by two members of staff, one of whom must be the senior nurse on duty.

Patients deceased on arrival

If a patient is deceased on arrival and the body taken into the mortuary, the responsibility for the collection and registration of the deceased's property in accordance with the procedures in this section shall fall on the mortuary attendant (or member of staff responsible in their absence).

The paramedic, undertaker or hospital porter bringing the body into the mortuary should be asked to act as a witness in listing and taking the patient's property into custody and should sign the Patient's Property Book.

Coroner's Cases

In the event that the Coroner's Officer wishes to take away the deceased's property, then this may be done on consideration of the police officer completing and signing a patients' property indemnity form. The police officer must also be required to sign the Patients' Property Book. The second copy of the Patient's Property Book, together with the indemnity form, should be forwarded to the General Office for record.

Safekeeping of Property

Non-valuable property should be stored within the ward or department, within a secure and lockable safe or cabinet.

All cash and valuable property handed in shall be transferred to the General Office for safekeeping.

- Valuable property shall be placed in a sealed property bag. The second copy of the Patient's Property Book shall be securely attached to the property bag with the serial number clearly visible to enable identification of contents.
- All cash shall be placed inside a separate sealed property bag to non-cash property as all cash handed into the General Office will be banked.
- Sealed property bags should be taken with the property book to the General Office as soon as possible but no later than 48 hours after collection of the property from the patient. Property collected outside the working hours of the General Office shall be stored in the Out of Hours Safe (where available), else in another secure lockable cabinet within the Ward or Department. The property bag shall be taken to the General Office at the earliest opportunity following re-opening.
- Staff depositing property bags at the General Office shall ensure that the fixed copy of the Patient's Property Book is signed by the recipient.

Cash and Valuables handed in for Temporary Safekeeping

Property handed in for safekeeping at ward/clinic/department level whilst a patient is temporarily away from the ward, e.g., for an x-ray or other treatment, should be registered in the Patient's Property Book and placed in an envelope marked with the patient's full name and address and sealed in the presence of the patient. The seal of the envelope should be signed by the patient and the Patient's Property Book should be signed by the patient and a member of staff. The fixed copy of the Patient's Property Book must be clearly marked "return to patient". The second copy must be similarly endorsed and forwarded to the General Office for record.

The property should be placed in a secure cabinet and handed back to the patient only when they are in a condition to appreciate that the property has been returned. The return of the property must be acknowledged in the Patient's Property Book and witnessed by the member of staff handing over the property.

Receipt and Safekeeping of Property handed into General Office Valuable Property

On receipt of sealed property bags into the General Office, the Patient's Property Book shall be signed by the recipient.

The General Office shall maintain a register of property bags handed over for safekeeping. The register must be cross-referenced to the serial numbered Patient's Property Book, copies of which shall be maintained on file in numerical order. Property bags need not be opened and examined.

The General Office shall be responsible for the safekeeping of all property handed over for safekeeping in a safe or secure cabinet.

Cash

Any cash included within a property bag (as listed on the attached Patient's Property Book) shall be removed from the bag for separate recording and banking.

In respect of each receipt of cash, the General Office shall:

- Issue an official receipt.
- Post a receipt transaction on the Oracle financial system for the relevant amount. The patient's name should be stated within the line description of the transaction.

Cash should be banked in accordance with the financial procedure for cash ([973 - Cash Procedure](#) (opens in new tab)).

Release of Property

Where a patient wishes to retrieve their property from safekeeping at ward level, property should be returned directly to the patient upon request. The Patient's Property Book shall be updated accordingly and signed by the patient and the staff member returning the property.

Where a patient wishes to retrieve property from safekeeping at the General Office, the patient should be advised to attend the relevant General Office in person to collect.

Release of property from the General Office should be made directly to the patient upon request and the presentation by the patient of the patient's copy of the Patient's Property Book. The patient's signature must be obtained in respect of all property released.

Patients should be informed that a cheque will be sent to their home address in respect of any cash held in safekeeping. Alternatively, the patient may request a BACS payment direct into their bank account. Up to £50 may be released in physical cash form by the General Office.

Cheques or BACS payments shall be issued by the Finance Department upon request by the General Office.

A patient's property may be released to another person on the specific written authority of the patient. The patient's copy of the Patient's Property Book will also need to be presented.

Release of property in any other circumstances, e.g., where the patient is unable to act for himself/herself, should be made to the registered next of kin against the signature of the recipient on both the Patients Property Book and a Patients Property Indemnity Form. The signing of the Patient's Property Book must be properly witnessed and signed by a member of staff.

Deceased Patients

On the death of any patient on whose behalf property is held by the Health Board, the Ward/clinic/department manager shall notify the General Office at the earliest convenience.

Non-valuable property held at ward level may be released to the registered next of kin where the identity of the registered next of kin has been verified. The Patient's Property Book shall be updated accordingly and signed by two staff members and the next of kin.

Valuable property in safekeeping at the General Office may be released to the registered next of kin in the following circumstances:

- a. The case is straightforward, property is not required by the police for evidence in cases of assault, alleged rape, sudden death etc and there is no likelihood of a dispute as to who is the person bona fide entitled to receive the valuables.
- b. Release is to a close relative (i.e., spouse, parent, son/daughter, brother/sister).
- c. There is no will, or there is a will, which the executors do not intend to prove.
 - i. If there is no will, an indemnity signed by all next of kin entitled under the rules of intestacy must be received.
 - ii. If there is a will that is unproved, indemnities agreed by all persons named in the will and by all next of kin entitled under the rules of intestacy.

All claimants other than spouse must complete and sign a Patient Property Indemnity Form before release of valuables.

In all cases where property, including cash and valuables of a deceased patient is of a total value of more than £5,000 (or such other amount as may be prescribed by any amendment to the Administration of Estates, Small Payments Act 1965), the production of probate or Letter of Administration shall be required before any of the property is released.

Where the Health Board is paying for funeral costs for deceased patients, any property or cash shall not be released until such costs have been covered.

Property found on Health Board Premises

Procedures to be followed in connection with property found on Health Board premises are set out in financial procedure [089 - Property Found on Hywel Dda LHB Premises](#) (opens in new tab).

Loss of Property

Procedures to be followed in connection with the loss, including theft or damage to property, are set out in financial procedure [066 - Losses and Special Payments](#) (opens in new tab).

Additional Procedures specific to the Mental Health and Learning Disability Service

Patient's Monies

The General Office shall maintain a personal account of cash and other monies received into safekeeping in respect of each patient, recording also all income and outgoings against such accounts and maintaining an up-to-date balance. The General Office shall inform patients of the total amount held for them at least annually and in answer to reasonable requests.

Patients who bring in, hand over or accumulate more cash than required for their immediate needs, and are capable of understanding the transactions involved, should be encouraged and given every facility to bank or invest the balance in an account in their own name.

Where a patient is unwilling to bank or invest their own money, or is incapable of doing so, the General Office shall be responsible for submitting a request to the Finance Department for the transfer of sums of £500 or more, above a balance determined by the Ward manager/Care Co-ordinator to meet the immediate needs of the patient, to a patients' savings account opened in the Health Board's name.

The Finance Department shall be responsible for:

- Operating the patients' savings account and for processing transactions to and from the account upon request by the General Office.
- Reviewing annually the prevailing interest rate on the account to ensure that the rate of return obtained on behalf of patients is satisfactory.
- Accruing to individual patient accounts on a monthly basis the savings interest arising on the patients' savings account as per the monthly bank statement.

The Health Board's liability to the patient shall be the exact amount accepted for safe custody together with any accrued interest.

The Finance Department shall issue to the General Office, on a weekly basis, a summary of receipts and withdrawals into and from the patient's monies accounts (the "cashbook listing"), to enable the General Office to update patient personal accounts accordingly.

Benefits

Where a patient is admitted and is in receipt of benefits, the Ward Manager shall notify the Department for Work & Pensions (DWP) of a patient's admission in accordance with the following published guidance:

[Benefits: report a change in your circumstances - GOV.UK \(www.gov.uk\)](#) (opens in new tab).

Alternatively, the DWP may be informed by way of the submission of form BR409.

Where it is found that a patient is not in receipt of sufficient income to meet day-to-day needs and comforts, the Ward Manager shall notify the DWP of this fact.

Monthly transfer of funds to patients on Commissioned Placements

Where the Health Board has custody of the monies of patients on Commissioned Placements at external charitable bodies or other care organisations, the General Office shall request the regular transfer of the patients' funds to the relevant placement account. The amount of funds to be transferred will be determined by the relevant Social Worker or Care Co-ordinator based on their understanding of the needs of the patients at any given time.

Transfers of funds shall be requested by the General Office by way of the submission of a completed BACS request form to the Finance Department for payment authorisation. Authorised BACS request forms shall then be forwarded to the NHS Wales Shared Services Partnership's Accounts Payable Service for payment.

Cash withdrawals from Patient's Monies

Patients may withdraw cash from their monies held by the Health Board. Withdrawals shall be processed by the General Office on presentation of a form, in a format agreed between the General Office and the Mental Health & Learning Disability Service, which shall be signed by the patient and accompanying nurse. The Ward Manager shall have the discretion to decide the frequency and limit of individual withdrawals available to individual patients based on the Ward Manager's understanding of the particular day-to-day needs of individual patients. On receipt of the cash, the patient shall sign the General Office's cash counter sheet.

Where a patient is unable to attend the General Office, withdrawals of cash should be made by a member of staff on the patient's behalf by way of a form in a similarly agreed format.

Learning Disability Services' Residential Units

Cash held on the Unit

Residents have access to a limited amount of their monies in the form of cash held securely on their behalf on the Unit. The amount of cash to be held on the Unit in respect of each resident shall be determined on a case-by-case basis by the Ward/Unit Manager.

The Ward/Unit Manager shall be responsible for ensuring that:

- The cash is held securely in a cash box stored within a safe or lockable cabinet.
- Records are properly maintained for each resident, recording all receipts and withdrawals into and from the resident's cash box, and at all times agreeing with the balance of cash held for that resident. To ensure the protection of residents' cash and staff from allegations of impropriety, records shall state as a minimum:
 - Date
 - Money Out
 - Details of Expected Expenditure
 - Sign Out by Staff Member
 - Receipt Number
 - Money spent
 - Current Balance
 - Sign in by Staff Member

- A receipt is obtained for all expenditure of cash from the resident's cash box and retained with the resident's records for later reconciliation.
- On the change of each shift, incoming staff check the balances for each client and sign in each resident's records.
- Any cash in excess of a resident's threshold is transferred to the General Office.
- The availability of cash for each resident is maintained by way of regularly replenishing residents' cash boxes. Further withdrawals of cash from the residents' patient monies accounts shall be obtained from the General Office, in accordance with authorisation procedures agreed between the General Office and the Learning Disability Service.

Holidays and Outings

The Ward/Unit Manager shall be responsible for arranging the withdrawal from the General Office of additional cash from a resident's funds in advance of a planned holiday or outing, in accordance with authorisation procedures agreed between the General Office and the Learning Disability Service.

The Ward/Unit Manager shall be responsible for ensuring:

- The safe custody of cash during holidays and outings, including ensuring the use of safe facilities of the host establishment to safeguard substantial amounts of cash at all times.
- That all expenditure is recorded in a format agreed between the General Office and the Learning Disability Service.
- That receipts are obtained for all expenditure made by or on behalf of residents and retained with the records.
- That any unexpended amount of cash withdrawn from residents' cash boxes are returned immediately upon return to the Unit.
- That records of expenditure are taken to the General Office within three working days of return from the holiday or outing for permanent record, along with any unexpended cash.

Unit Expenditure

Residential Units shall maintain an account of all expenditure within the Unit which is not paid from individual residents' accounts, for example, Unit utility bills. A cross-charge arrangement shall be maintained in order for residents to contribute towards the running costs of their home. An annual review shall be undertaken by the Unit Manager in order to confirm expenditure to be recharged to individual residents' patient monies accounts.

The General Office shall be responsible for updating individual residents' personal accounts accordingly and for submitting a monthly request to the Finance Department for the transfer of funds from the residents' monies accounts to the relevant cost centre to which the associated expenditure was originally charged.

The Finance Department shall be responsible for processing the relevant monthly journal upon request by the General Office.

Monitoring and Review

The monitoring and review of this financial procedure shall be the responsibility of the Finance Department. The procedure shall be reviewed whenever amendments to the procedure or related process are deemed necessary and no later than 3 years after the date the procedure was made active.

Purchase to Pay Procedure

Procedure information

Procedure number: 1054

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Supersedes:
Previous Version

Local Safety Standard for Invasive Procedures (LOCSSIP) reference:
N/A

National Safety Standards for Invasive Procedures (NatSSIPs) standards:
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Version number:
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Date of Equality Impact Assessment:
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Approval information

Approved by: Sustainable Resources 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 a clear process to be followed when purchasing items for the Health Board.

Scope:

Hywel Dda University Health Board wide.

To be read in conjunction with:

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

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

[Purchase Order Compliance Policy](#) (opens in new tab)

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

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

Patient information:

Include links to [Patient Information Library](#)

Owning group:

Finance Directorate

Date signed off by owning group

Executive Director job title:

Huw Thomas – Director of Finance

Reviews and updates:

1.0 – New Procedure

2.0 – Revised to include Pharmacy Payments

Keywords

Purchase, Pay

Glossary of terms

PO - Purchase Orders

PSPP - Public Sector Payment Policy

Key points:

Please summarise key points of the document

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 AW Raising Concerns (Whistleblowing) Policy. Anyone who suspects fraud or has any concerns reference Fraud Bribery and Corruption can make a referral by contacting the Counter Fraud Department by either 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](#) for further information.

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Introduction

This procedure is to cover all aspects of Purchase to Pay which encompasses all areas relating to requisitioning, ordering and receipt of supplies, goods and services, payment to creditors, Purchasing Card, Payment of Pharmacy Invoices and the No Purchase Order No Pay for NHS Wales.

Scope

This procedure is Hywel Dda University Health Board wide, mainly affecting the below:

- **Requisitioners**

Those staff that process requisitions for goods and services

- **Approvers/Budget Holders**

Those staff that approve requisitions for goods and services

- **Staff that Receive Goods/Services**

Those staff that indicate within the Oracle or other ordering systems that the goods/services ordered have been received.

- **Procurement Staff**

All staff in the Procurement department.

- **Accounts Payable Staff**

All staff involved in the invoice payment process.

- **Finance Departments**

All staff involved in financial management

Aim

The aim of this document is to:

- Ensure that all goods and services for the Health Board are ordered appropriately and are supported by the relevant documentation; and payment is made in line with Standing Financial Instructions.

Objectives

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

- Ensuring that there is efficient control of costs and that payment is made correctly within deadlines and to satisfy audit requirements and to reduce the risk of fraud

All Wales no Purchase Order no Pay Policy

Overview

The P2P - the Procure to Pay process – encompasses the end-to-end process from sourcing goods and services through to delivery and receipt of goods and payment to the supplier. A No PO/No Pay policy is where invoices arriving in the system without an order number are to be returned to the supplier unpaid. The supplier will then be instructed to seek an order number from the relevant department and manager that was supplied before payment is made. The aim is to drive up compliance with the Standing Financial Instructions as well as the standard order management process.

Policy Statement

The implementation of a national policy of 'No Purchase Order/No Pay' is to be an essential and fundamental building block from which the efficiency and effectiveness of the P2P process can be developed.

Aims / Purpose

To ensure:

- That all goods and services are ordered appropriately and are supported by official Purchase Orders in line with UHB Standing Financial Instructions.
- Efficient processes are put in place so that goods are delivered when required.
- Control costs - in respect of:
 - All non-pay expenditure incurred by the Health Board is valid and appropriately authorised in advance of the goods/services being received.
 - Minimising transactional costs associated with payment for goods.
 - Invoices to suppliers are paid within deadlines set by Welsh Government requirements.
 - Financial incentives for early payment offered by suppliers are maximised.

Objectives

This policy ensures that NHS Wales only pays for goods, services, and works which have been properly ordered and authorised in accordance with the NHS Wales Procurement rules and Standing Financial Instructions **BEFORE** receiving an invoice (**See [Appendix 1 All Wales Procurement Manual which is a step by step guide for the full end to end Procurement Process](#)**). It also ensures invoices received by the NHS Wales Accounts Payable teams can be processed efficiently to minimise delay to suppliers and contractors. Invoices received by the NHS Wales Accounts Payable Team without a valid PO number will severely delay payment to the suppliers. Successful adoption of this policy will lead to the following benefits:

- Better control environment – the right people authorising, in advance of expenditure being incurred.
- Catalogue compliance will be improved leading to less off catalogue purchasing and lead to revenue savings.
- More comprehensive procurement intelligence is captured through the system about what and where goods and services are purchased allowing for better sourcing decisions.
- Costs are more accurately accrued by the system reducing management accounting and Accounts Payable (AP) team workload.
- Public Sector Payment Policy compliance will improve because process times reduce.
- Early payment discounts can be maximised.
- Overall processing costs in NWSSP P2P will reduce releasing resources for NHS Wales.

Roles and Responsibilities

All Staff with Responsibility for Ordering

It is the responsibility of all staff, designated under the local scheme of delegation, that order goods and services to ensure that a Purchase Order number is provided to a supplier in advance of the goods or services being supplied.

Requisitioners

All staff that raise requisitions for goods and services must ensure a Purchase Order number is provided to a supplier in advance of the goods or services being supplied.

Requisition Approvers/Budget Holders

All managers and budget holders designated to approve requisitions for goods and services must ensure a Purchase Order number is provided to a supplier in advance of the goods or services being supplied.

Staff That 'Receipt' Goods and Services

All staff that work in central stores, receipt and distribution points and local departments where goods are delivered, or services are received must ensure that the Purchase Order is marked as 'received' as soon as possible within the Oracle system but no later than within 2 working days of the delivery of goods or provision of the service.

Procurement Staff

All staff working within NWSSP Procurement Services must ensure that this policy is adopted and adhered to by all staff and that operational procedures for supporting the No PO/No Pay Policy are observed at all times.

Accounts Payable Staff

All staff that process the payment of invoices within NWSSP Accounts payable must ensure that no invoice is paid (*unless it is identified as an exception in [Appendix 2](#)*) if a Purchase Order number is not quoted on the invoice. All invoices received with no Purchase Order number must be recorded within the Oracle system and the supplier notified in accordance with the communications shown in Section 8.

Finance Staff

Senior Finance and procurement staff must lead the implementation of this policy within their respective organisation. All Finance staff must be aware of this policy and promote it in relevant discussions with budget holders. Finance staff must ensure there are processes in place to capture data on invoices received but unpaid that have no Purchase Order so that expenditure is accrued on the assumption that the invoice will eventually be paid.

All Health Board staff involved in the procurement process must submit relevant declarations of interests. Where a conflict does exist, staff must adhere to sections 5.5 to 5.7 of the Health Boards [Standards of Behaviour Policy](#) and where applicable remove themselves from the procurement of the requisition concerned.

No Purchase Order No Pay

How does No PO/No Pay Work?

No PO/No Pay works by requiring all invoices submitted by suppliers and contractors to contain an official PO number. In all but agreed exceptional circumstances the PO number will be:

- Generated from NHS Wales Oracle Ordering system
- Generated from other local ordering systems e.g., pharmacy
- Given to the supplier or contractor BEFORE making any commitment to spend NHS Wales's monies.
- There are a number of categories of expenditure that are excluded from the policy which are shown in [Appendix 2](#).

Any invoice received by the Accounts Payable Team that does not quote a valid PO number will delay its processing and approval which could result in severe delays to supplier invoice payment unless

covered by an exception shown in [Appendix 2](#). Exceptions will be reviewed and amended from time to time and users notified of the amendments accordingly.

What constitutes a Valid PO?

All suppliers will be notified by NHS Wales Procurement Services as part of the implementation of the No PO/No Pay Policy that they must not, under any circumstances, accept any verbal or written order from NHS staff unless a valid PO number is given or there is an agreed exception as set out in [Appendix 2](#).

Any invoice received that does not quote a valid PO number will be subject to a non-compliance escalation procedure as detailed below.

What is a Valid PO number?

Valid PO's are Purchase Orders from NHS Wales ordering systems which are the following:

- **Oracle Financial and Procurement System** - Oracle is the standard financial system used by NHS UHB's in Wales.
- **Oracle via Basware** - This is an electronic exchange linked to Oracle for the electronic transmission of purchase orders.
- **Oracle EBS via GHX** - This is an electronic exchange linked to Oracle for the electronic transmission of purchase orders.
- The Pharmacy system (*Wellsky*) used for generating pharmaceutical orders

Submission of invoice

The Purchase Order will confirm which address invoices need to be submitted for payment. Some invoices will be submitted through the electronic exchanges or via the OCR process.

Public Sector Payment Policy (PSPP)

Provided a supplier has quoted a valid Purchase Order number which has been obtained in advance of supply, NHS Wales commits to paying invoices in line with the Public Sector Payment Policy i.e., within 30 days from receipt of a valid invoice (*not the invoice date*), or receipt of the goods or service, whichever is later. Details of the PSPP compliance to pay invoices within 30 days is reported to Welsh Government on a quarterly basis and in each Audit and Risk Assurance Committee meeting.

Notification to Supplier of No PO on Invoice

If a supplier sends an Invoice with No PO and it does not sit within the agreed exception list, then the first standard letter will be sent ([See Appendix 3](#)) explaining the No Po No Pay policy and what do next. Subsequent failure to quote a valid PO will result in a second letter shown in [Appendix 3a](#).

Notification to NHS staff of No PO raised

If a member of NHS Wales's staff requests goods or services from a supplier that does not sit within the agreed exception list, then the standard letter ([See Appendix 4](#)) will be sent to the member of staff.

Non-Compliance Policy

To ensure the implementation of the is policy is effective it is important that there is a clear policy of dealing with non-compliance, whether that is in relation to internal staff within NHS Wales or suppliers. The following escalation process will therefore apply:

Supplier

Level	Response	Action
Level 0	Communication to Suppliers of NHS Wales policy	NWSSP standard communication
Level 1	First reminders to non-compliant suppliers – Appendix 3	Appendix 3 letter – payment made
Level 2	Final reminders to non-compliant suppliers – Appendix 3a	Appendix 3a letter – payment NOT made until a valid purchase order number is quoted

NHS Staff

Level	Response	Action
Level 0	Communication to NHS staff of NHS Wales policy	NWSSP and UHB communication
Level 1	First reminders to non-compliant NHS staff – Appendix 4	Appendix 4 letter
Level 2	Communication with individual / line manager	UHB to deem if a training need etc. Option is available to remove Oracle responsibility.

Where there is a concern that due process is not being followed and dishonesty is suspected, then such incidents will be referred to the Health Boards Counter Fraud Department, who will undertake a review and establish whether any crimes have been committed.

Payment of Creditors

Methods of Payment

All creditors are paid using the Oracle System and payments are generated in the following ways:

- BACS payments
- Cheque payments
- Emergency payments may be made by CHAPS transfer on the authority of the Finance Business Partner / Assistant Finance Business Partner for Financial Accounting.
- Purchase Card – **ONLY IN EXCEPTIONAL CIRCUMSTANCES**

These methods listed above may be used to make revenue, capital, or charitable funds payments.

Payment

The Accounts Payable section of Shared Services will generate payment for all the goods and services the Health Board receives. Payments will be for:

- Goods/services ordered using Self Service Procurement on Oracle
- Goods/ services ordered using specialised orders e.g., Pharmacy orders
- Goods/services ordered and received from other NHS organisations
- Payment for patients travelling and other items on the No Po No Pay exemption list.

To process a payment the Accounts Payable Officer will require an original invoice from a company, but there may be a requirement to pay on an electronic or emailed copy of the invoice.

Before an invoice can be processed for payment, the Accounts Payable officer will require confirmation that the goods/services have been received/provided. This may be done in one of the following ways:

- Goods/services are receipted onto Oracle
- Paper copy of goods received note.
- Electronic payment feed e.g. from Pharmacy System Wellsky
- Authorisation from delegated budget holder to make the payment.

Dataload Feeds / Generic Interface invoice files from certain areas such as Continuing Health Care / Pharmacy detailed in the No PO No Pay Policy, which are pre-authorised.

If the verification of goods received and invoice details match, the invoice may be paid. The following details have to be entered onto the Accounts Payable module in Oracle to enable the payment to be generated:

- Creditor detail
- Invoice detail
- Financial codes Where differences occur between the authorised payment amount and invoice amount, the system will allow payment within a set tolerance. Differences in excess of the tolerance limit must be passed to the Procurement department to resolve.

BACS Payments

On a daily basis a payment run is generated from the Accounts Payable System. This payment run will process all the payments for creditors where bank details are held and payments are made directly into the creditors' bank account.

When generating a payment run the NWSSP Accounts Payable officer uses the Payables Manager Module to generate a list of all due payments on a Preliminary Payment Register (Prelim).

NWSSP Accounts Payable Officer will forward the initial Prelim report to the Assistant Finance Business Partner (AFBP) in Financial Accounts who will approve the value of the payment run ensuring it does not exceed the Health Board's cash flow projections. The AFBP will notify Accounts Payable before the deadline of 12pm to proceed with the payment run.

At this point, if required, the officer can suppress any payments.

The officer can then proceed to commit the payments selecting a BACS payment date for the payment run.

The BACS totals are entered onto an authorisation form and authorised by an authorised signatory before being faxed to Version One for processing.

Once the processing is complete the payments officer should generate a Final Payment Register.

All payments made generate a remittance advice, which are sent via email or posted if no email address available.

Cheque Payments

These are payments made on a weekly basis (Thursday's) to individuals or organisations, for instance, where a cheque is required with an order or when the payment represents a one-off payment to a creditor and obtaining bank details is impractical. All the cheque payments are processed using the

Accounts Payable programme. All requests for cheques should be supported by the appropriate documentation - the process followed is the same as point 5.3.2 to 5.3.8 above with a cheque run being the payment method.

Purchasing Card

The purchasing card should only be used in exceptional circumstances.

Purchase card enquiries should be directed to Procurement in the first instance. The issue of a Purchase Card requires the approval of both the Purchase Card Administrator and the Director of Finance.

The issue of Purchase Cards is tightly controlled, and it is intended that very few will be in use within the Health Board.

Please refer to the Purchase Card User Guide in [Appendix 5](#).

Training

Training resources aimed at the key staff affected by this policy have been developed and will be communicated to all relevant staff in advance of the implementation date.

Audit

This policy will be subject to internal audit review from time to time.

Monitoring and Review

The monitoring and review of this procedure is the responsibility of the Finance Business Partners in the Core Processing Team. 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.

Suspicion of fraud shall be reported to the Local Counter Fraud Specialist

Appendix 1 – All Wales Procurement Manual

The below PDF is a link to an interactive document that covers all aspects of Procurement with Wales. This will cover all aspects of requisitioning, ordering, receipting and returns.

[Procurement Manual](#) (opens in new tab).

Appendix 2 – Exceptions to the No PO / No Pay Policy

The following areas do not require a valid PO number. The Exceptions List currently covers:

- CHC/Nursing Home Payments
- Pharmacy
- NHS Organisations including NCA/IPC
- Nurse bank agency invoices
- Leased car repairs
- Primary Care Contracts including Out of Hours, Low Vision, Collaborative Fees, Blue Badges
- Orthotics
- Study Leave
- Business Rates
- Eye Tests
- Mobile Phone Charges
- Reimbursements to Patients including Patients travelling

- Telephone Call Charges
- Telephone Line Rental
- Utilities
- Work Permits
- Bunkered Fuel & Fuel Cards
- Purchase Card
- Taxis
- TV Licences

Technical list of Exceptions:

- Payment of Salary deductions
- Tax, NI & Superannuation
- Petty cash
- Losses & Compensation including redress

Appendix 3 – Letter to Supplier Template

ACCOUNTS PAYABLE DEPARTMENT

Dear Supplier

Date: _____

YOUR INVOICE NO: _____

In accordance with our No PO No Pay Policy and as part of ongoing efforts to improve efficiency we are currently monitoring the level or purchasing taking place outside the organisations standard Purchase Order system processes.

We have recently received the above quoted invoice from yourselves and a valid purchase order number was not quoted. Please be advised that use of valid PO numbers is mandatory for this category of supplies. On this occasion the invoice concerned will be passed for retrospective authorisation. We must however advise you that this process is discretionary, and release of your payment may be delayed as a result. If you wish to secure prompt payment in future, please do not accept orders for this category of supplies without first receiving a valid PO number which then must be quoted on your invoice.

If you wish to discuss this matter further, please contact:

Name: _____

Tel No: _____

We are continuing to monitor the level of compliance with this policy, and reserve the right to return invoices, suspend payment or review your contract if instances of non-compliance with our payment policy continue to occur.

Many thanks for your help in resolving this matter

Appendix 3a – Letter to Supplier Template

ACCOUNTS PAYABLE DEPARTMENT

Dear Supplier

Date: _____

YOUR INVOICE NO: _____

In accordance with our No PO No Pay Policy and as part of ongoing efforts to improve efficiency we are currently monitoring the level or purchasing taking place outside the organisations standard Purchase Order system processes.

We have recently received the above quoted invoice from yourselves and a valid purchase order number was not quoted. Please be advised that use of valid PO numbers is mandatory for this category of supplies. You have previously received a letter outlining this policy and stating that any further invoices received without a PO will not be paid.

We therefore advise you that until a Purchase Order Number is quoted this invoice will not be paid.

If you wish to discuss this matter further, please contact:

Name: _____

Tel No: _____

Yours faithfully

Appendix 4 – Letter to Staff Template

ACCOUNTS PAYABLE DEPARTMENT

Dear Colleague Date: _____

No PO No Pay Policy

In accordance with the above Policy and as part of ongoing efforts to improve efficiency we are currently monitoring the level of purchasing taking place outside the Oracle PO system. The following invoice has been received and a Purchase Order Number has not been quoted, but your name has been stated by the Supplier as the ordering point of contact:

Name: _____

Department: _____

Supplier Name: _____

Invoice No: _____

Invoice Value: _____

Brief description of goods/services invoiced:

Please be advised that in accordance with the above Policy, use of Oracle PO numbers is mandatory for this category of supplies.

If you did make this purchase through the Oracle system can you please contact me [details below], to advise the Supplier of the PO Number.

Name: _____

Tel No: _____

If you did not make this purchase through the Oracle system, please ensure in future that orders of this type are only ordered through the Oracle system. Failure to use the Oracle system with an associated valid PO delays the invoice payment process and risks interrupting supplies and is a contravention of the UHB’s Standing Financial Instructions. Non-compliance could result in further communication with yourself and your line manager and impact your ability to raise orders in future. Many thanks for your help in resolving this matter.

Yours faithfully

Appendix 5 – Purchase Card User Guide

