



**PWYLLGOR ADNODDAU CYNALIADWY
SUSTAINABLE RESOURCES COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	22 October 2024
TEITL YR ADRODDIAD: TITLE OF REPORT:	Financial Procedures
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Tim John, Senior Finance Business Partner (Accounting and Statutory Reporting)

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Penderfyniad/For Decision

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

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

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

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

Cefndir / Background

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

- 071 - Construction Industry Scheme Financial Procedure
- 082 - Identification and Charging for Overseas Visitors for NHS Treatment Financial Procedure
- 089 - Property Found on Hywel Dda LHB Premises Financial Procedure
- 096 - Provision of Hospitality Financial Procedure
- 1000 - Stock Procedure

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

Asesiad / Assessment

- 071 - Construction Industry Scheme Financial Procedure
- 082 - Identification and Charging for Overseas Visitors for NHS Treatment Financial Procedure
- 089 - Property Found on Hywel Dda LHB Premises Financial Procedure
- 096 - Provision of Hospitality Financial Procedure
- 1000 - Stock Procedure

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

The Sustainable Resource Committee's attention is drawn to Financial Procedure 089 - Property Found on Hywel Dda LHB Premises Financial Procedure. Having reviewed the current policy, we have clarified that any lost property found on the Health Board's premises, that is not recovered by the owner, will be donated to Hywel Dda Health Charities.

Argymhelliad / Recommendation

The Sustainable Resources Committee is asked to **APPROVE** the following updated financial procedures:

- 071 - Construction Industry Scheme Financial Procedure
- 082 - Identification and Charging for Overseas Visitors for NHS Treatment Financial Procedure
- 089 - Property Found on Hywel Dda LHB Premises Financial Procedure
- 096 - Provision of Hospitality Financial Procedure
- 1000 - Stock Financial Procedure

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	3.13 Review and approve financial procedures on behalf of the Health Board
--	--

Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not Applicable
--	----------------

Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	Not Applicable
---	----------------

Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	Not Applicable
--	----------------

Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
--	---

Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:

Ar sail tystiolaeth: Evidence Base:	Previous procedures, internal audit report recommendations, standing financial instructions
Rhestr Termiau: Glossary of Terms:	Included within the body of the report
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Adnoddau Cynaliadwy: Parties / Committees consulted prior to Sustainable Resources Committee:	HDdUHB Finance HDdUHB Local Counter Fraud Service HDdUHB Workforce and Organisational Development NHS Wales Shared Services Partnership (NWSSP)

Effaith: (rhaid cwblhau) Impact: (must be completed)

Ariannol / Gwerth am Arian: Financial / Service:	Financial procedures are required to ensure sound financial control.
Ansawdd / Gofal Claf: Quality / Patient Care:	Not Applicable
Gweithlu: Workforce:	Not Applicable
Risg: Risk:	Financial procedures are required to ensure good governance and therefore minimise risk.

Cyfreithiol: Legal:	Not Applicable
Enw Da: Reputational:	Financial procedures are required to ensure good governance and sound financial control.
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	EqIA has been undertaken with no negative impacts on those with protected characteristics.

CONSTRUCTION INDUSTRY SCHEME

Financial procedure FP 06/05

Procedure information

Procedure number: 071

Classification:

Financial

Supersedes:

Previous version

Version number:

4

Date of Equality Impact Assessment:

25/09/2024

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:

Under the Construction Industry Scheme (CIS), certain organisations, referred to as CIS Contractors, must withhold specified amounts from payments to suppliers for construction services and must pay over the withheld amounts to HMRC on behalf of those suppliers as advance payments of tax. The scheme is aimed at reducing the occurrence of tax evasion in the construction industry supply chain.

Hywel Dda University Health Board (HDdUHB) is deemed to be a CIS Contractor and this Financial Procedure sets out the procedures which must be followed when making payment under contracts which include construction services so that the health board may satisfy its obligations under the Construction Industry Scheme.

Scope:

The scope of this procedure extends to any staff member involved in the arrangement of services to the Health Board which may include Construction Operations and any staff involved in the processing of invoices and payments or the submission of returns to HMRC.

To be read in conjunction with:

Standing Orders.

Standing Financial Instructions.

Other Financial Procedures – see [financial procedures page](#) (opens in a new tab)

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

Patient information:

[Patient Information Library](#)

Owning group:

Finance Directorate

Executive Director job title:

Director of Finance

Reviews and updates:

1 – new procedure 01.10.2009

2 – revised 03.05.2017

3 – revised 21.12.2021

Keywords

Construction

Fraud, bribery and corruption

All staff are required to comply with the Health Boards 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 248627,
- 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 [815 - Counter Fraud, Bribery and Corruption Policy](#) (opens in a new tab) for further information.

Contents

Procedure information	1
Approval information.....	1
Fraud, bribery and corruption	3
Glossary of terms.....	5
Tax and Compliance Team	5
Introduction	6
Scope	6
Aim	6
Roles and responsibilities.....	6
Procedures.....	7
Monitoring and review	11
Appendix A – Construction Operations for CIS purposes	12
Appendix B – Required information from a supplier’s CIS registration.....	13
Appendix C – Template end user declaration	14

Glossary of terms

CIS	The Construction Industry Scheme
HMRC	His Majesty's Revenue & Customs
CIS Contractor	An organisation registered for CIS that pays a business for Construction Operations.
Construction Operations	Activities within the scope of CIS as defined in Section 74, Finance Act 2004 (see Appendix A).
End user declaration	A written declaration by a customer to a construction supplier confirming that the customer is the end user of the construction services, i.e. the final consumer, who does not make an onward supply of those services to another customer.
CIS deduction	An amount deducted by a CIS Contractor from a payment made to a supplier of Construction Operations in accordance with CIS.
CIS payment status	A supplier's status under CIS which specifies the rate of deduction which a CIS Contractor must apply to payments made to the supplier.
Verification	The process by which the CIS payment status of a supplier is confirmed.
Payment and Deduction Statement	A written statement provided by a CIS Contractor to a supplier providing details of all invoices in respect of which a CIS deduction has been applied.
Tax month	A month beginning on the 6 th of one calendar month and ending on the 5 th of the next.

Tax and Compliance Team

For further advice and assistance in connection with this procedure, please contact:

Finance Business Partner (Compliance & Tax)

Gareth H Jones

Gareth.Jones19@wales.nhs.uk

Senior Accounts Assistant (Compliance & Tax)

Kimberley Mason

Kimberley.Mason@wales.nhs.uk

Introduction

Under the Construction Industry Scheme (CIS), certain organisations, referred to as CIS Contractors, must withhold specified amounts from payments to suppliers for construction services and must pay over the withheld amounts to HMRC on behalf of those suppliers as advance payments of tax. The scheme is aimed at reducing the occurrence of tax evasion in the construction industry supply chain.

Hywel Dda University Health Board (HDdUHB) is deemed to be a CIS Contractor and this Financial Procedure sets out the procedures which must be followed when making payment under contracts which include construction services so that the health board may satisfy its obligations under the Construction Industry Scheme.

Scope

The scope of this procedure extends to any staff member involved in the arrangement of services to the Health Board which may include Construction Operations and any staff involved in the processing of invoices and payments or the submission of returns to HMRC.

Aim

This document aims to ensure that all payments made by the health board for services which fall within the scope of the Construction Industry Scheme are:

- identified, so that they can be reported to HMRC via the monthly CIS return, and
- paid subject to the appropriate amount of withholding tax.

Roles and responsibilities

Procedure	Responsible party
<u>Notify the Tax and Compliance Team of new contracts potentially subject to CIS</u>	Capital and Estates
<u>CIS verification of suppliers</u>	Tax and Compliance Team
<u>Issue VAT “end-user declarations” to suppliers</u>	Tax and Compliance Team
<u>Apply CIS deductions to supplier payments and pay over deductions to HMRC</u>	NWSSP Accounts Payable
<u>Review CIS invoice activity and submit monthly CIS return</u>	Tax and Compliance Team

Procedures

Notify the Tax and Compliance Team of new contracts potentially subject to CIS

When entering HDdUHB into a contract, Capital and Estates staff shall determine whether the contract may fall within the scope of CIS. Contracts will be within the scope of CIS if they include *Construction Operations*.

A summary of what are considered to be Construction Operations is provided in Appendix A.

Where it is concluded that a contract with a supplier is likely to fall within the scope of CIS, Capital and Estates staff shall request the supplier's CIS registration details and provide these to the Tax and Compliance Team to enable it to complete the CIS verification process.

Appendix B sets out the information required from the supplier's CIS registration.

CIS verification of suppliers

CIS verification

Verification is the process by which a supplier's "CIS payment status" is confirmed by way of a check against HMRC's CIS database. A supplier's CIS payment status specifies the rate of deduction the CIS Contractor must withhold from payments to that supplier.

The three possible CIS payment statuses, along with the applicable CIS deduction rates are summarised in the table below.

CIS payment status	CIS deduction rate	Oracle CIS code
Gross	0%	HDT_CIS_GROSS
Standard rate	20%	HDT_CIS_NET
Unknown*	30%	HDT_CIS_UNMATCH

Verification is completed by way of a verification submission via HMRC's online CIS service portal, to which HDdUHB has access. HDdUHB must verify a supplier's CIS registration details before making payment to that supplier for Construction Operations.

*A CIS payment status of "Unknown" will be returned when HMRC has been unable to match the supplier's details to its CIS database. This will either be because the supplier is not currently CIS registered or the details used in the verification submission were incorrect or were not exactly the same as they are in HMRC's database. If the latter is believed to be the case, further verification submissions may be made based on updated details.

When must a supplier be verified?

The Tax and Compliance Team shall initially verify a supplier as soon as possible upon its identification as a supplier of construction services to HDdUHB.

Once verified, a supplier does not need to be re-verified until two full tax years have passed since that supplier was last used under the scheme.

HMRC may inform HDdUHB, by way of a notification in the post, when the CIS payment status of one of HDdUHB's suppliers has changed. Receipt of such a notification shall be considered a prompt to make a new verification submission in respect of that supplier.

The Tax and Compliance Team shall ensure that the latest CIS payment status for a supplier, as confirmed from the result of the latest verification submission, is reflected within the supplier's account within the Oracle financial system by way of the relevant Oracle CIS code.

Update and maintenance of records

The Tax and Compliance Team shall maintain a register of HDdUHB's known construction suppliers, including their CIS registration details and current CIS payment status. At least monthly, the Tax and Compliance Team shall check and agree the details included on the register to those stated within the Oracle financial system and on HMRC's online CIS portal and action any updates as necessary.

Issue a VAT "end user declaration" to suppliers

The Tax and Compliance Team shall issue an "end user declaration" as soon as possible to all new identified suppliers of construction services to HDdUHB.

A template "end user declaration" is included within Appendix C to this procedure.

Background to end-user declarations

Under normal rules, VAT applicable on the supply of goods or services from a supplier to a customer must be accounted for and paid over to HMRC by the supplier. With the intention of reducing VAT fraud in the construction industry supply chain, special VAT rules apply where Construction Operations are supplied to a CIS-registered customer. These rules transfer the obligation to account for the VAT arising on the contract from the supplier to the customer, resulting in an increased level of administration for the customer.

These special rules do not apply where the customer is the "end user" of the Construction Operations and has notified the supplier accordingly by way of an "end user declaration". The end user is the final consumer of the Construction Operations and which does not make an onward supply of those services to another customer. HDdUHB, in not being a construction business, will almost always be the end user of the construction services which it receives. Provided it therefore issues an end-user declaration to its construction suppliers, HDdUHB will not be subject to the additional VAT obligations associated with these special rules.

Where HDdUHB will not be the end user of any upcoming works, the Capital and Estates department shall inform the Tax and Compliance Team at the earliest opportunity.

Apply CIS deductions to supplier payments and pay over deductions to HMRC

Share details of invoices potentially requiring a CIS deduction with the Tax and Compliance Team for review

NWSSP Accounts Payable shall deem all new invoices received from suppliers assigned as either "HDT_CIS_NET" or "HDT_CIS_UNMATCH" within the Oracle financial system as potentially requiring payment subject to a CIS deduction.

At least monthly, NWSSP Accounts Payable shall provide the Tax and Compliance Team with a schedule of all such invoices in order for the Tax and Compliance Team to confirm whether the invoices fall within the scope of CIS and therefore whether they must be paid subject to a CIS deduction.

Apply any required CIS deduction to supplier payments

NWSSP Accounts Payable shall ensure that invoices confirmed by the Tax and Compliance Team as requiring payment subject to a CIS deduction are paid subject to a CIS deduction as follows:

	£
Total invoice amount from supplier (incl. VAT)	X
Less: CIS deduction	(X)
Amount payable to supplier	<hr/> X

Whereby:

<u>CIS deduction:</u>	
	£
Net invoice amount (excl. VAT)	X
Less: Cost incurred by the subcontractor for materials, fuel, equipment and VAT (if not VAT registered)	(X)
	<hr/> X
	↓
CIS deduction at the applicable CIS deduction rate (0%/20%/30%)	X

In practice, the CIS deduction is often more simply calculated as the labour element of the invoice multiplied by the applicable CIS deduction rate. Where necessary, the split between labour and materials shall be obtained from the requisition requester.

The CIS deduction deducted from payment shall be credited to balance sheet code: 100-9999-95085-0000-000000.

Pay over to HMRC any CIS deductions withheld

NWSSP Accounts Payable shall pay over to HMRC all CIS deductions withheld from supplier payments within 14 days of the end of the tax month in which the deduction was applied.

CIS deductions paid over to HMRC shall be debited to balance sheet code: 100-9999-95085-0000-000000.

Review CIS invoice activity and submit monthly CIS return

Review invoices potentially requiring a CIS deduction

Upon the provision by NWSSP Accounts Payable of a schedule invoices which may potentially subject to a CIS deduction, the Tax and Compliance Team shall review and conclude whether each invoice shall be subject to a CIS deduction and return confirmation to NWSSP Accounts Payable to enable payment processing.

Submit monthly CIS return

On a monthly basis, following the end of a tax month, the Tax and Compliance Team shall produce a summary of all payments made in the tax month just ended to suppliers under contracts falling within the scope of CIS, including any CIS deductions applied.

The total amount of payments made to each of HDdUHB's suppliers in the tax month, as well as the total amount of CIS deductions made, shall be reported to HMRC in a monthly CIS return. The CIS return shall be submitted to HMRC via its online CIS portal within 14 days of the end of the tax month in question.

Distribute payment and deduction statements

The Tax and Compliance Team shall issue a "Payment and deduction statement" to each supplier who has been paid during a particular tax month subject to a CIS deduction. The statement shall be issued within 14 days of the end of the tax month in question and include details of each invoice that was subject to a CIS deduction and the amount of the CIS deduction applied.

Reconciliation of the CIS balance sheet account

The Tax and Compliance Team shall fully reconcile balance sheet account 9999-95085-0000 on a monthly basis.

Monitoring and review

The Finance department shall be responsible for the on-going monitoring and review of this procedure. Reviews shall be undertaken every 3 years, or when changes are identified prior to the review date, in line with the Health Board's review policy.

Appendix A – Construction Operations for CIS purposes

Construction operations

Includes the following categories of work done to a permanent or temporary building, structure or civil engineering installation:

- **Site preparation**
- **Dismantling**
- **Demolition**
- **Construction**
- **Installation of complete systems**
- **Painting and decorating**
- **Repairs**
- **Alterations**
- **Works integral to or to enable any of the above**
 - E.g. cleaning during works, scaffolding, plant hire with operator, installation of fixtures and fittings, tree planting and land remediation/landscaping.

Key principles

- Whether works include construction operations for CIS purposes must be considered on a contract by contract (rather than invoice by invoice) basis.
- Where a single contract relates to a mixture of construction and non-construction operations, all payments due under the contract will fall within the scheme.

Further guidance

Appendices A to C of HMRC guidance CIS 340:

[Construction Industry Scheme: a guide for contractors and subcontractors \(CIS 340\) - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

A-Z index of Construction Operations:

[CISR14000 - The Scheme: construction operations: contents - HMRC internal manual - GOV.UK \(www.gov.uk\)](http://www.gov.uk)

Appendix B – Required information from a supplier’s CIS registration

The information required to enable the Health Board to successfully verify the CIS registration details of a supplier is set out below. The specific information required will depend on the supplier’s business structure, as follows:

Individual sole trader

- Name
- Unique Taxpayer Reference (UTR)
- National Insurance (NI) Number

Partnership

- Partnership name
- Partnership’s UTR
- Registered partner’s name
- Registered partner’s UTR
- Registered partner’s NI Number (if an individual)
- Registered partner’s Company Registration Number (if a company)

Company

- Name of company
- Company’s UTR
- Company Registration Number

All details should be stated exactly as they appear on the supplier’s CIS registration.

Appendix C – Template end user declaration

Procedure for the Identification and Charging of Overseas Visitors for NHS Treatment

Procedure number: 082

Classification: Financial

Supersedes: V3

Version number: V4

Date of Equality Impact Assessment: *Detail date of EqIA*

Approval information

Approved by: Sustainable Resource 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 is one in a series of financial procedures providing clear process to be followed. This procedure specifically deals with the process of the identification of overseas visitors.

Scope:

Hywel Dda University Health Board wide

To be read in conjunction with:

Standing Orders
 Standing Financial Instructions
 Other Financial Procedures

Patient information: N/A

Owning group: Finance Directorate

Date signed off by owning group

Executive Director job title: Director of Finance

Reviews and updates:

Reviews and updates	
Summary of Amendments:	Date Approved:
New Procedure	01/10/2009
Review	26/10/2018
Review	26/10/2021
Review	Tbc

Keywords

Overseas Visitors

Glossary of terms

N/A

Keypoints:

The aim of this document is to explain:

- The law in Wales regarding Overseas Visitor
- The responsibility of Health Board staff
- The definition of an Overseas Visitor
- The process of charging and recovering income from Overseas Visitors

FRAUD, BRIBERY AND CORRUPTION

All staff are required to comply with the Health Boards 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.

Contents

Approval information.....	1
Scope.....	5
Aim.....	5
Objectives.....	5
The Law in Wales.....	5
Responsibilities – All Health Board Staff.....	6
Identification of Overseas Visitors.....	6
Validation and Income Recovery.....	7
Charging Overseas Visitors.....	7
Local Counter Fraud Team.....	8
Training.....	8
Home Office Involvement.....	8
Additional Information - Overseas Internet Page.....	8
Monitoring.....	9
Appendix A – Undertaking to Pay Form.....	10

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

This procedure aims to ensure effective Financial Control by providing guidance on the processes to follow for the identification and charging of Overseas Visitors that require NHS treatment within the Health Board.

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 this is the case the UHB must charge the person liable for the costs of NHS hospital services.

People who do not normally live in the UK are not automatically entitled to use NHS hospital services free of charge, regardless of their nationality or whether they hold a British passport or have previously lived in the UK and paid National Insurance contributions and taxes previously in the UK.

Objectives

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

- Outlining the law in Wales
- Detailing the responsibility of Health Board staff
- Definition of an overseas visitor
- Outlining validation and income recovery
- Detailing charging overseas visitors

The Law in Wales

The statutory provisions which enable overseas visitors to be charged for NHS treatment are found in section 121 of the National Health Service Act 1977 (as amended by sections 7(12) and (14) of the Health and Medicines Act 1988). Making such regulations for Wales is devolved to the authority of the National Assembly for Wales by virtue of the National Assembly for Wales (Transfer of Function) Order 1999. This gives authority to the Assembly to make Regulations concerning charging anyone who is not ordinarily resident in Great Britain for any NHS services provided. They also give the Assembly powers to calculate such charges on any appropriate commercial basis.

The Regulations were first introduced in 1982 but were replaced by revised, consolidated Regulations in 1989. The National Health Service (Charges to Overseas Visitors) Regulations 1989 are therefore the baseline from which LHBs should work, taking into account all other amending Regulations made since 1989. The National Health Service (Charges to Overseas Visitors) (Amendment) (Wales) Regulations 2004, which came into force on 31st May 2004, make a number of wide-ranging changes to the 1989 Regulations.

Please go to [Implementing the Overseas Visitors Hospital Charging Regulations](#) for a full list of all the current regulations.

Responsibilities – All Health Board Staff

The success of the charging regime depends on all staff being aware and supportive of the role of the Overseas Visitor Patient Officer. All staff should support the charging regime not only because it is a legal obligation to ensure that those Overseas Visitors who are not exempt from charges pay for their treatment wherever possible, but also because it allows extra income to be raised and protects allocated funds for those entitled to free treatment.

Further, Overseas Visitor Patient Officers are much more likely to receive the support of clinicians when they have a good and transparent relationship with them. It is crucial that clinicians do not feel that following the charging regime means that they cannot diagnose and treat their patients appropriately. This can be helped by Overseas Visitor Patient Officers explaining that their role is not to be involved in any clinical decisions in delivering urgent treatment, but to inform clinicians when they are dealing with a chargeable overseas patient who cannot pay and to provide details on when the patient can reasonably return home. With this information, clinicians can decide if the treatment that the patient needs is immediately necessary.

Identification of Overseas Visitors

To avoid any potential claim for discrimination under Article 14 of the European Convention on Human Rights, which is now incorporated into UK law in the Human Rights Act 1998, UHB frontline staff should in practice ask all patients on admission a baseline question to establish where patients have lived in the past 12 months and if it is the UK that they can show that they have the right to live here.

Therefore, it is vitally important that reception staff, ward clerks, medical records appointment officers ensure that Welsh PAS (Patient Administration System) records the overseas patients by following these steps listed below.

- All patients to be asked where their normal place of residence is and if they have settled or pre-settled status if part of the EU Settlement Scheme, or a copy of their EHIC (European Health Insurance Card)
- Overseas home address in addition to the UK temporary address being given for correspondence while the patient is in the UK to be recorded in Welsh PAS
- All staff to obtain an **email address** and **contact numbers** for all non-UK residents and record on WPAS
- Where a patient provides a hotel, caravan site or suspected business address staff should alert the overseas visitor patient officer who will investigate the patient status

- GP information should be recorded as “overseas visitor” in Welsh PAS to enable ongoing identification of the patient as an overseas visitor
- Patient/guardian/representative’s telephone contact number and email address should be recorded in Welsh PAS to allow communication with the patient after discharge (this is crucial to assist in recovering the debt)
- If the patient is under 18 years of age the name of the responsible parent/guardian and contact details must be recorded in keynotes/next of kin section in the Welsh PAS
- Staff to ensure that the overseas patient is informed that charges may apply for treatment.
- Staff to obtain copies of passports (if under 18 a copy of both patient and parent/guardian) and/or any forms of identification for all non-UK residents
- Staff to ensure that the overseas patient completes and signs the undertaking to pay form (FP2 shown in Appendix 1) and email the undertaking to pay form to the overseas team whilst the patient is still on the ward. Overseasteam.Finance.HDD@wales.nhs.uk
- Undertaking to pay form to be emailed to Overseasteam.Finance.HDD@wales.nhs.uk
- The Overseas Visitors team can be contacted by direct line 01267 887173 - to assist and support with any queries

Validation and Income Recovery

- The Overseas Team will review the undertaking to pay form and validate the information provided against Welsh Government guidelines and legislation
- If additional information is required to establish the patient’s status the Overseas Visitors Team will contact the patient directly
- If the patient’s status is chargeable then the invoice will be raised by the Overseas Visitors Team and deal with any subsequent queries
- If the invoice proceeds to formal external debt collection this is undertaken by the Accounts Receivable team

Charging Overseas Visitors

Welsh Government has advised Health Boards to choose an appropriate costing methodology to recoup charges based on the cost of treatment. HDUHB uses an average local specialty price in line with all non-contract activity.

Local Counter Fraud Team

Where dishonesty, evasion of hospital overseas charges by theft or fraud is suspected the Health Board's Local Counter Fraud Team will be asked to investigate. Below are examples of potentially fraudulent activity:

- Is the patient from overseas but pretending to be a UK resident?
- Has provided false documentation and false address?
- Is the relative of a UK resident and given their address?

Training

An ongoing staff awareness programme is in place to assist Health Board staff with regard to the identification of overseas patients and the process for completing all paperwork so the UHB can recover the cost of treatment.

There is also a staff awareness programme in place, offered to all Primary Care and GP Practice employees, for advice and support in an advisory capacity. Please contact the Overseas Team to organise a convenient time/date.

Any department or member of staff that would like this training sooner please contact the Overseas Visitors team on 01267 887173.

Home Office Involvement

The Home Office Immigration Service have amended the immigration rules to allow an unpaid debt of £500.00 or more by a person subject to immigration control to be a reason to refuse a new visa or extension of stay. The Welsh Government set up a project group with Health Boards in Wales which implemented the new immigration rules by putting in place with Finance Accounts Receivable departments the necessary system to capture data which is to be sent to the Home Office Immigration service.

The Home Office carry out status checks which assists the UHB to recover overseas patient treatment costs.

Additional Information - Overseas Internet Page

The Overseas Visitors team have developed an intranet page as a reference point for all Health Board staff to access information, documents and posters for information.

[Overseas visitors \(sharepoint.com\)](#)

Monitoring

The monitoring and review of this procedure is the responsibility of the Finance 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 A – Undertaking to Pay Form



<p>This form must be completed by the Patient/Relative or Parent/Guardian as soon as possible on admission to the ward and email to Debbie.Greenaway@wales.nhs.uk Please contact Debbie on 01267 887173 for all queries, advice or department training.</p>	
FP2 - Undertaking to Pay	Hospital Number: <input type="text"/>
Section A - Patient to Complete if Aged Over 18 Years	
Family Name:	Given Name(s)
Date of Birth:	
Permanent Overseas Home Address:	
Temporary UK Holiday address:	
Contact Telephone Numbers:	
PRINT	<input type="text"/>
Email	<input type="text"/>
Section B - Parent/Guardian to Complete if Patient is Aged Under 18 Years	
Family Name:	Given Name(s)
Date of Birth:	
Permanent Overseas Home Address:	
Temporary UK Holiday address:	
Contact Telephone Numbers:	
PRINT	<input type="text"/>
Email	<input type="text"/>
<p>Declaration I understand the reasons I have been asked to complete this form and I undertake to pay Hywel Dda University Health Board such sums as may be due to them in accordance with the NHS charging Regulations in force in respect of NHS hospital treatment provided for the patient. I also understand that failure to pay for NHS treatment for which charges have been levied may result in a future immigration application that the patient makes to enter or remain in the UK being denied. Hywel Dda University Health Board may share this information with The Counter Fraud Team, The Home Office, The Department of Works and Pensions, The Welsh Government.</p>	
Signed	Print Name & Date

Property Found on Hywel Dda UHB Premises

Procedure number: 089

Classification: Financial

Supersedes: V3

Version number: V4

Date of Equality Impact Assessment: 08/10/2024

Approval information

Approved by: Sustainable Resource 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 is one of a series of financial procedures providing clear process to be followed. It outlines the process to be followed if lost property is found on Hywel Dda University Health Board premises.

Scope:

Hywel Dda University Health Board wide

To be read in conjunction with:

Standing Orders
Standing Financial Instructions
Other Financial Procedures

Patient information: N/A

Owning group: Finance Directorate

Date signed off by owning group

Executive Director job title: Director of Finance

Reviews and updates:

Reviews and updates	
Summary of Amendments:	Date Approved:
New Procedure	2009
Review	03/5/2017
Review	21/12/2021
Review	tbc

Keywords

Property

Glossary of terms

N/A

Keypoints:

The aim of this document is to explain:

- The procedure when money and/ or articles are found on Hywel Dda property.

FRAUD, BRIBERY AND CORRUPTION

All staff are required to comply with the Health Boards 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.

Contents

Approval information.....	1
Scope	5
Aim	5
Objectives	5
Receipt of Property	5
Disposal/ Handover of Property	5
Finance Function	6
Monitoring	6
Appendix A – Money and Articles Found on the Health Board Property Indemnity.....	7

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

Money, valuables, or other chattels which have been lost, are, from time to time, found on UHB premises. In the event of any such object being found, the action to be taken should be in accordance with the following procedure.

Objectives

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

- Informing the finder of lost property of the steps they should take,
- Informing the General Office or the designated Locality Manager/Officer of the steps they are required to take once lost property are handed in to them,
- Informing the finance function of their responsibilities.

Receipt of Property

All lost property should be handed in to the General Office or, in the absence of a General Office facility, the office of the designated Locality Manager/Officer.

If that property is a sum of money, the full amount of that sum should be receipted and banked as described in Financial Procedure 973 - Cash. A copy of the receipt should be given to the finder. Details of the amount and the finder should be forwarded to the finance department.

Details of articles handed in should also be emailed to the losses department losses.hdd@wales.nhs.uk in an attempt to reunite lost property with their owner should a claim be made.

A register of cash and articles handed in should be kept in the General Office or the office of the designated Locality Manager/Officer.

In all instances of property of a significant value (above £100) being found on UHB premises and handed in, it is the responsibility of the General Office or Locality Manager / Officer to report the find to the local police (in case the owner makes enquiries with them rather than with the UHB).

Disposal/ Handover of Property

All reasonable efforts must be made to determine proof of ownership. On handover to the declared owner, an indemnity form (Appendix A) must be completed.

Where articles are found on UHB property and not claimed for a period of six months, arrangements should be made to obtain a valuation. If the items are of little intrinsic value (less than £5), they may be returned to the finder, and if the article is of some value, then the Director of Finance will arrange for its sale.

In the event of the owner not being traced at the expiry of twelve months, it is agreed to reward the people finding the property 25% of the money or 25% of the value of proceeds of the sales of the articles. Appendix A should be completed by the finder, with a copy sent to finance. The remaining 75% will be donated to Hywel Dda Health Charities.

Finance Function

Upon receipt of the completed Appendix A form, finance will arrange for the 75% to be moved from the Lost property Balance sheet code to the Intercompany Balance Sheet code. In the charity's financial system, the 75% will be moved from the Intercompany Balance Sheet code to Donations, and coded to the Support for Life Response fund, T600.

Monitoring

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 A – Money and Articles Found on the Health Board Property Indemnity



Money and Articles found on the Health Board Property

INDEMNITY

In consideration of the Hywel Dda University Health Board releasing to me:

Description of Property (if money, please state amount)

.....
.....

Found on Health Board property, I hereby undertake to indemnify the Hywel Dda University Health Board and keep the Health Board indemnified against all actions, proceedings, claims or demands whatsoever which may be taken or made against it by any person claiming to be the true owner of the property or money released and against any costs or expenses whatsoever which may be incurred or become payable in respect thereof.

SIGNED.....

WITNESSED.....

DATE.....

FULL NAME AND ADDRESS

.....
.....
.....

Provision of Hospitality

Procedure number: 096

Classification: Financial

Supersedes: V2

Version number: V3

Date of Equality Impact Assessment: 08/10/2024

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 is one in a series of financial procedures providing clear process to be followed. It outlines the process to be followed when providing or receiving hospitality whilst on HDdUHB business.

Scope:

Hywel Dda University Health Board wide

To be read in conjunction with:

Standing Orders Hywel Dda University Local Health Board
Standing Financial Instructions
Standards of Behaviour Policy
Counter Fraud, Bribery and Corruption Policy
Other Financial Procedures

Patient information: N/A

Owning group: Finance Directorate

Date signed off by owning group

Executive Director job title: Director of Finance

Reviews and updates:

Reviews and updates	
Summary of Amendments:	Date Approved:
New Procedure	01/10/2009
Revised	21/12/2021
Review	tbc

Keywords

Hospitality

Glossary of terms

N/A

Keypoints:

The aim of this document is to explain:

- The procedure when providing or receiving hospitality whilst on HDdUHB business.

FRAUD, BRIBERY AND CORRUPTION

All staff are required to comply with the Health Boards 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.

Contents

Approval information.....	1
Scope.....	5
Aim.....	5
Objectives.....	5
Guidelines for the provision of Hospitality.....	5
Procurement of Hospitality.....	6
Financial Arrangements.....	6
Interpretation.....	7
Audit.....	7
Monitoring.....	7

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

The aim of this document is to:

- Provide guidance to staff on providing and receiving hospitality whilst conducting HDdUHB business.

Objectives

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

- Outline the principles that shall apply to the provision of hospitality by HDdUHB to both employees and non-employees.

Guidelines for the provision of Hospitality

What is Hospitality?

For the purpose of this procedure, hospitality refers to the provision by HDdUHB of food, drink, other refreshments or services for the purpose of satisfying the basic needs of the recipient individuals while on HDdUHB business.

Hospitality shall not be confused with the provision of subsistence to staff as a consequence of business travel. For guidance on this topic, staff should refer to the Expenses Policy.

For guidance in connection with the receipt of hospitality from parties other than HDdUHB, staff should refer to the Standards of Behaviour Policy.

Provision of HDdUHB funded hospitality to employees

Where possible, staff shall be encouraged to bring their own drinks to meetings or to make use of tea and coffee making facilities available on site in order to minimise the requirement for the provision of purchased hospitality.

Light hospitality, limited to sandwiches, fresh fruit (or similar) and soft drinks or tea/coffee may however be provided where all of the following conditions are met:

- A meeting or training event is due to take place over the lunchtime period and is due to last at least 2 hours.
- The meeting or event is being held for NHS business purposes, rather than for social or other purposes.
- Canteen or similar staff dining facilities are not available on the site on which the meeting/event takes place.

More elaborate hospitality may be permitted where funded by contributions from staff.

The provision of hospitality to employees in circumstances outside of the above may result in a taxable benefit-in-kind arising on the employees actually in receipt of the hospitality.

Provision of hospitality to non-employees

Hospitality to non-employees should only be incurred when it is absolutely necessary to do so and shall be limited to the provision of appropriate hospitality to visiting officials or dignitaries.

Externally funded hospitality

Even where alternative, external sources of funding is available, all hospitality provided shall remain purely incidental to the primary HDdUHB business purpose of the meeting or event in question.

Before accepting external funding and arranging any resulting hospitality, staff shall consult the Standards of Behaviour Policy, taking into consideration the need to declare any gifts or hospitality received by means of submitting relevant declarations. Care must also be taken to ensure that the provider of the funds is not, nor could be seen to be, an organisation supporting aims in contradiction to those of the NHS.

Procurement of Hospitality

Goods and services associated with the provision of hospitality shall be procured in accordance with the Purchase to Pay Financial Procedure and taking into consideration the NHS Wales No Purchase Order (PO) No Payment policy.

Financial Arrangements

Unless an appropriate split between budgets can be agreed, all costs associated with the provision of hospitality shall be charged against the budget of the requisitioning manager.

Any VAT incurred in respect of the provision of hospitality to non-employees will not be recoverable, neither will any VAT incurred in respect of the purchase of goods, including food items, purchased for the purpose of providing hospitality to employees.

However, where a service of catering has been contracted for from an external supplier for the purpose of providing hospitality, e.g. a working lunch, for employees only, VAT incurred under the catering contract may be recovered under Contracted-out Services heading 10. Staff shall refer to Financial Procedure 069 - VAT for instructions on how to action the recovery of the VAT.

N.B. A service of catering is the provision of prepared, ready-to-eat food and drink by a supplier. This will include event catering, a supplier-prepared sandwich buffet or hot takeaway food. Retail supplies of groceries, including sandwiches, and any supplies of food requiring further preparation by HDdUHB staff, e.g. frozen or “ready” meals, are not services of catering.

Interpretation

Any questions regarding the interpretation of this procedure shall be referred to the Director of Finance.

Audit

The Internal Audit programme shall, from time to time, provide for random checks to ensure this procedure is being adhered to.

Monitoring

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.

Stock Procedure

Procedure number: 1000

Classification: Financial

Supersedes: V1

Version number: V2

Date of Equality Impact Assessment:

09/10/2024

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 is one of a series of financial procedures providing clear process to be followed. It outlines the processes to be followed with regard to controlled, non-controlled and consignment stock.

Scope:

Hywel Dda University Health Board wide

To be read in conjunction with:

Standing Orders.
Standing Financial Instructions.
Other Financial Procedures.

Patient information: N/A**Owning group: Finance Directorate**

Date signed off by owning group

Executive Director job title: Director of Finance**Reviews and updates:**

Reviews and updates	
Summary of Amendments:	Date Approved:
New / Amalgamated Procedure	22/10/2020
Review	tbc

Keywords

Pharmacy Store, Main Stores, Stock, Controlled Stores, Non-Controlled Stores, Stocktaking

Glossary of terms

Term	Definition
NWSSP	NHS Wales Shared Services Partnership

Keypoints:

The aim of this document is to explain:

- The different types of stock
- The process for ordering, delivery and receipting goods
- The storage of stock items and the security of stores
- The process for stocktaking and valuing stock

FRAUD, BRIBERY AND CORRUPTION

All staff are required to comply with the Health Boards 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.

Contents

Approval information.....	1
Scope	5
Aim	5
Objectives	5
Types of Stock	5
Stockholding Policy	6
Consignment Stock Policy.....	6
Ordering Goods	7
Delivery and Receipt of Goods	9
Storage of Stock Items	10
Security of Stores	11
Issue Point and Transfer Point Maintenance.....	12
Issues from Stores.....	13
Obsolete Stock	15
Reconciliation	16
Stocktaking and Valuation Procedures.....	17
Training	19
Monitoring	19
Appendix A – List of Non-Controlled Stocks.....	20
Appendix B – Requesting from Main Stores.....	22
Appendix C – Ward “Top Up” Issues	23
Appendix D – Requisitions Outside the Health Board.....	24
Appendix E – Remote Requisitioning from Welsh Health Supplies.....	25

Scope

This procedure is Hywel Dda University Health Board wide.

Aim

This procedure details the guidelines set for the management and day-to-day operation of all stores and stock functions within Hywel Dda University Health Board (HDdUHB). This procedure should be read in conjunction with the “Stores and receipt of goods” section of the Health Board’s Standing Financial Instructions.

Objectives

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

- the efficient running of stores, and use of stock items.
- the safe and secure storage of all stores and stock items.
- the correct, appropriate and timely accounting of stores and stock transactions.

Types of Stock

HDdUHB holds 3 types of stock, namely Controlled, Non-Controlled and Consignment stocks.

Controlled stock is defined as stock which is:

Held either in Hospital Main Stores or Pharmacy Stores and is controlled via a computerised system (Oracle Inventory or WellSky system) where transactions are recorded and transferred to the Oracle General Ledger. Stock balances are reconciled to Oracle Balance Sheet control codes on a monthly basis.

The Health Board is currently working with the Scan for Safety Wales Programme and implementing SupplyX across wards and theatres (currently live on Bronglais site). SupplyX is an Inventory Management System that interfaces with Oracle and Welsh Patient Administration System (WPAS) to enable the scanning, stock management, ordering and tracking of products.

SupplyX is a system which manages stock value and tracks movement of products in and out and requires periodic cycle counting to ensure stock accuracy is maintained. This will be facilitated by on-hand, real-time information, supplemented by the periodic scheduled cycle counts. In areas where Scan for Safety has not yet been implemented, an in-year theatre stock take process will continue to be undertaken until full roll out is complete.

Non-Controlled stock is defined as stock which is:

Stock held at ward or department level, and is subject to the annual stocktaking programme for inventory valuation for statutory accounting purposes. A list of all non-controlled stocks can be found in Appendix A.

Consignment stock is defined as stock which is:

Stock physically held in HDdUHB but does not pass into the ownership of HDdUHB until it has been paid for. This allows HDdUHB to maximise its working capital. Many large stock suppliers are willing to provide HDdUHB with a bank of stock that is only paid for when consumed.

Stockholding Policy

Determining stockholding policy for controlled stores is the responsibility of the Chief Pharmacist and the Stores Manager in conjunction with the Procurement department.

Determining non controlled stores policy is the responsibility of the stockholder, subject to advice from the Finance Director. Stockholding Policy should be reviewed on a periodic basis by these individuals, and in the case of controlled stores computer systems will also be used to analyse stock movement patterns as part of this process.

When determining stockholding policy, the following items need to be considered for both stock items and suppliers:

- a) Average daily demand.
- b) Average lead time.
- c) Reorder level.
- d) Reorder quantity.
- e) Minimum stock level
- f) Maximum stock level.
- g) Cost of reordering.
- h) Safe stock level.
- i) Stockholding costs.
- j) Shelf space.
- k) Discount for bulk purchases.
- l) Security of stock items.
- m) Annual usage.
- n) Shelf life
- o) Stock turnaround / turnover.
- p) Critical Use Items.

For new stock items to be introduced to controlled stores:

Main Stores - Information regarding the introduction of newly identified goods required to be held in Main Stores must be communicated to the Procurement Department in order for prior correct setup in Oracle.

Pharmacy - New or non-formulary drugs should not normally be ordered without the approval of HDdUHB's Medicines Management Operational Group. Occasionally situations will arise which necessitate the ordering of such drugs without the Operational Group's approval, and in such cases, the Chief Pharmacist or Senior Pharmacist in charge of Procurement must decide based on the relevant facts. Where appropriate these are flagged up as an exception report at the next Medicines Management Operational Group meeting.

Consignment Stock Policy

All consignment stock agreements must be agreed by the:

- a) Finance Director
 - b) Procurement Manager
 - c) The Company
 - d) The user department.
- A copy of the agreement must be kept by all of the above.
 - All consignment stock agreements must clearly detail:
 - a) The number, description and value of consignment stock items supplied,
 - b) The detailed methodology to be adopted when consuming and therefore paying for the stock items,
 - c) The procedure by which replenishment stock is to be supplied,
 - d) That responsibility for the out-of-date stock rests with the supplying company and that ownership of the stock rests with the supplying company.
 - The user department must ensure the physical segregation of consignment stock in order that it does not become confused with other stock for the purposes of stocktaking.
 - The user department must ensure the physical security of the consignment stock.
 - All consignment stock must be clearly identified by the user department and must not be mixed in with normal stock.
 - The normal process for the replacement of consignment stock will be by a non-stock order raised using Oracle SSP. When the consignment stock item is used a non-stock order carrying the correct revenue financial code will be raised to purchase its replacement from the supplying company.
 - On the arrival of the replacement product the invoice will be processed in the normal fashion as detailed in the Purchase to Pay Financial Procedure.
 - When conducting a stocktake, the Finance representative will liaise with the user department and ensure the consignment stock value will not be included in HDdUHB's closing stock balance.

Ordering Goods

The procedure for ordering goods is determined by the type of stock.

PHARMACEUTICALS

Orders are produced using either the "Generate External Orders" or when necessary, the "Create External Orders" functions on the WellSky system. The "Review External Orders" function allows modification to be made to the order prior to printing.

Orders are printed on plain A4 paper which are then kept for two years as a record of the order. Most orders are sent electronically either via WellSky or scanned and emailed (using the single copy)

The order stationery is printed with all delivery address details, unique order number and prices including VAT at the time the order is printed by the computer.

The pharmacy department terms and conditions of business are pre-printed on the back of the order stationery.

All orders will be signed by the Senior Pharmacist in charge of Procurement or in his/her absence, another Senior Pharmacist.

Orders will be conveyed to suppliers:

- i) By electronic data interchange via the Internet wherever possible;
- ii) By fax or electronic fax;
- iii) Via the Internet;

The choice of suppliers for a pharmaceutical will be governed in the first instance by the All Wales Pharmaceutical Contract. For pharmaceuticals not included on the Welsh Contract or where contract items are unobtainable the choice of supplier will take into account price, lead time, local deals and urgency of supply and will be decided by the Senior Pharmacist in charge of Procurement or Senior Technician Procurement.

MAIN STORES

The Stores Manager is responsible for ordering all stock items using the Oracle Catalogue, working in collaboration with the Hywel Dda frontline Procurement department to purchase contracted goods.

The stock requisition is forwarded electronically from the Stores team using the Oracle system to the Procurement department for approval. Releases are generated against the Oracle Blanket agreements by the automated Oracle process and will reference carriage costs where applicable.

The Procurement Department will provide advice on suppliers and negotiate prices in advance to enable blanket agreements to be generated. The Procurement Department will inform the Stores Manager if the supplier is different from the usual supplier.

NON-CONTROLLED AND CONSIGNMENT STOCK

When stock items require replenishing, or when the stock re-order point has been reached, the details of stock required must be entered into Oracle via the SSP requisition screen.

Consignment stock should also be replenished in this manner.

It is the responsibility of the requisitioning department to ensure that the correct details are entered into the requisition screen on Oracle.

Stock items included in the Scan4Safety system will be ordered automatically when the stock numbers reach a pre-determined level.

Delivery and Receipt of Goods

All deliveries of goods must be checked carefully by Pharmacy/Stores personnel to ensure the following:

- a) The correct quantity has been delivered.
- b) The goods are free of noticeable defect.
- c) The goods match the order description.
- d) The goods are of the right quality, specification and type.
- e) The goods have an adequate shelf life.

The delivery note should be signed and dated in the presence of the delivery driver, and the quantity and catalogue number of goods should be recorded on the delivery note.

If it is not possible to inspect the goods in the presence of the driver then the note should be endorsed to indicate that it has not been checked - "unchecked" should be written on the note in this case.

For Pharmaceuticals:

The advice note should be matched to the goods received and to the hard copies of the order. The copies of the order should be signed and dated.

The details should then be entered in the "Goods Received/Order Delivered" section of the WellSky system.

The advice note and copies of the order should be stapled together and forwarded to the purchasing office for matching with the invoice.

If goods are incorrectly supplied, arrangements should be made to return the goods and a credit request prepared using the WellSky system.

Where orders are only partly met by a delivery the white copy of the order stationary is re-used until the order is completed. Care should be taken to ensure that the goods received note only details goods actually delivered and that only these details are entered on the WellSky system.

Additional orders may be raised in the following circumstances:

- a) Duplicate or over deliveries which, in the judgement of the Senior Pharmacist responsible for Procurement or Senior Technician Procurement, it is more cost effective to keep rather than to return. These are looked at on a case-by-case basis, and the decision is made factoring in the frequency of orders and use/scarcity of the drug.
- b) Orders amended or new ones raised to cover the event.

Returnable containers must be returned to the supplier as soon as possible so that credit may be claimed.

For Main Stores:

The Oracle Receipts program should be opened and the order number entered to enable retrieval of anticipated delivery detail. The confirmed detail on the delivery note must be used to record the line(s) value/quantity received. The receipting of goods must be actioned on a timely basis, within 24 hours of receipt of goods. The Stores Manager is to notify the supplying company of any discrepancies in the goods supplied. The Stores Manager may accept any over-deliveries where it is cost effective to retain the deliveries. This would be reviewed on a case-by-case basis, and would apply where the goods are frequently ordered, usage volume is high, or the goods are scarce.

All goods to be returned to the supplier must be entered in Oracle via the Returns program by the Stores Manager or authorised personnel. A listing of all returns is to be held by the Stores Manager detailing reasons for returns, order details which should be reviewed periodically with the procurement department.

Short deliveries and Returns to be made to NWSSP must be referenced by a NWSSP unique code and summarised on a specific NWSSP form.

The Stores Manager is to ensure that any returnable pallets left by delivery drivers are kept to a minimum, held in a safe place and are available for return if requested by the driver.

For Non controlled stocks:

The goods will be delivered to the main stores as a result of using the “deliver to” option on Oracle SSP when ordering.

All deliveries for non-controlled stock items must be checked carefully by the stores personnel using Oracle to establish that the correct quantity has been delivered and to determine where the goods need to be delivered to. A photocopy of the delivery note is to be taken by stores staff and the goods taken to the end user location. The end user location must sign the stores delivery note as proof that the stores staff have taken the delivery, after checking the stock is of the correct quantity, type and specification.

The receiving department must confirm that the stock is acceptable and payment is authorised. If the receiving department is using Oracle SSP, then the receiving department must promptly receipt the goods into Oracle SSP. Best practice requires receipt to be recorded on Oracle within 48 hours.

The Stores Manager will receipt and clear the order for payment in Oracle for those departments not using Oracle SSP.

A record is kept of stock receipts in each Main stores, all receipts into stock must be recorded promptly and accurately on the Oracle system.

Storage of Stock Items

The Chief Pharmacist, Stores Manager or stockholder is responsible for ensuring that adequate arrangements exist for the correct storage, care and maintenance of the stock under their control.

All goods must be stored in their respective bin locations as soon as possible after delivery. Goods must be stored so as to allow easy inspection and cleaning. Goods must not be placed directly on the floor.

Stock must be stored to allow stock rotation on a "first in, first out" basis. Pharmaceuticals and items with an expiry date must be rotated so that stock with the shortest expiry date is issued first.

All stock must be examined on a regular basis to ensure that optimum stock levels are maintained and the stock is kept in the optimum condition.

All Control of Substances Hazardous to Health (COSHH) instructions must be complied with when storing potentially harmful goods in the store.

Any leaks or other hazards which may affect the goods whilst in store must be reported immediately to the Estates Manager.

Unwanted materials, packaging etc must not be allowed to accumulate in the stores area or in the Goods Inwards Area but disposed of appropriately.

Pharmaceutical items should be stored in the Automated Pharmacy System if suitable and where such a system is available.

The temperature of the refrigerators for the storage of pharmaceuticals must be monitored daily. Refrigerators should have an alarm which is monitored on a 24hour basis. Any faults should be reported to a Senior Pharmacist.

Security of Stores

Non controlled stores:

Stock should be kept in a secure area. No unauthorised personnel are to have access to the stock. All keys to the stockholding area must be signed for and kept on the person of the authorised stockholder. Any lost keys must be reported at once.

Controlled Stores:

Access to the Pharmacy and main store stock holding areas is restricted to Pharmacy Staff and authorised stores personnel. Any visitors to the stock holding areas must be accompanied at all times. There is no admission to the stock holding areas without the invitation of pharmacy/stores personnel.

Notices informing all visitors of restricted access will be prominently displayed.

All delivery drivers must identify themselves at the delivery door, or Goods Inward Area. These areas are strictly restricted to stores personnel and delivery drivers.

Goods are only to be issued at the stores reception area of main stores, and the staff reception area of the Pharmacy Dispensary – however bulky goods may be issued directly from the store area.

Fire instructions must be prominently displayed. Fire extinguishers must be provided and maintained.

All stores must be adequately manned and supervised, including periods of annual leave and sickness.

When not staffed, the stores area must be kept locked at all times.

All keys to the stores area must be kept in a secure central location. Keys must be kept on the person of the key holder and returned to the central location after use. Pharmacy keys need to be signed for and are limited to Pharmacists. Any loss of keys must be reported at once to the Stores Manager or Chief Pharmacists

For Pharmacy stores these additional procedures apply:

Doors to the pharmacy stores must be closed and the security system activated at all times. Access to pharmacy staff is by using the switch cards/key pads.

Where applicable access to the inside of the Automated Pharmacy System is limited to authorised personnel who have received advanced training.

When the pharmacy department is closed all doors must be locked, windows appropriately secured and the security alarm switched on as outlined in the Pharmacy Security Policy.

Issue Point and Transfer Point Maintenance

For Pharmacy Issue Points:

Creation and maintenance of issue points within the WellSky system will be undertaken by the Senior Pharmacist in charge of Procurement in conjunction with the site lead and a procurement technician.

Each issue point will be assigned to a financial code (Cost Centre) within the system according to the advice of the Director of Finance.

Issue points from outside the HDdUHB will be assigned to a "Miscellaneous" directorate or neighbouring Health Board if appropriate.

For Main Stores Transfer Points:

Creation and maintenance of transfer point numbers will be undertaken by the Finance Department. The Finance Department shall notify the Stores Manager and all departments of their transfer point numbers.

It is the responsibility of the requesting department to ensure that the correct transfer point number is used when requisitioning stores issues.

It is the responsibility of the NWSSP Procurement Department to ensure that all catalogue numbers are linked to the financial code subjective numbers.

Issues from Stores

The procedures for stores issues are determined by stock type.

Issues of Pharmaceuticals:

The issues of stock shall be on receipt of a pre-printed stock sheet or requisition sheet signed by the person in charge of the ward or department concerned. Alternatively, if a ward is replenished by "topping up" the Pharmacy staff member will complete the pre-printed stock sheet or load data on to a light pen.

Ward Stock Issues (Non-Topped Up Wards)

The pre-printed stock sheets or requisition sheets will be completed by ward or departmental staff, signed by the person in charge and sent or faxed to the Pharmacy in the ward box on the allotted days.

Pharmacy personnel will supply the required goods with a priced picking note and return them to the ward in the locked pharmacy box. A trained member of nursing staff should check the goods and sign the picking note to confirm acceptance. Any inaccuracies should be queried with a member of pharmacy staff immediately. Picking notes should be retained on the ward for two years.

Top Up Requisitions

The Pharmacy Technician or Support Worker will visit each ward at the prearranged time and frequency. The stock level of each drug is checked in turn against the pre-printed stock sheet. The quantity required is entered in the relevant box on the stock sheet or by scanning the barcode with a light pen.

On returning to the pharmacy, details of stock required is either entered into the computer using the keyboard or by downloading the light pen or using a bar code wedge reader.

The computer will produce a priced picking list from which pharmacy personnel will supply the required goods.

The goods and picking list are returned to the ward in the locked pharmacy box. A trained member of nursing staff should then check the goods received against the picking note and sign to confirm acceptance. Any inaccuracies should be queried with a member of pharmacy staff immediately. Picking notes should be retained on the ward for two years.

Counter Issues

All persons requesting stock pharmaceuticals from the pharmacy store (excluding those items accompanied by a prescription which should be presented to the dispensary) must present themselves at Pharmacy.

The pre-printed stock sheet or requisition form signed by the person in charge of the ward or department should be handed to a member of pharmacy staff.

The pharmacy personnel will enter details of the goods required into the WellSky system and generate a priced picking note. The goods should be returned to the person presenting the request for delivery to the ward with the picking note. The person requesting the goods should check the goods and sign the picking note to confirm acceptance. Any inaccuracies should be queried with a member of pharmacy staff. Picking notes should be retained on the ward for two years.

It is the responsibility of all pharmacy personnel to ensure that all issues are properly recorded and processed.

There are no loans to be made out of pharmacy stores.

Returns

Any pharmaceuticals returned to the pharmacy from wards, clinics or departments must be dealt with according to the following guidelines:

Any drugs which patients have brought into hospital with them which are unsuitable for use on the ward must not be reused. Ward staff should have ensured that patients have given them permission to hand over these drugs for destruction. These drugs should be placed in the allotted container ready for disposal.

Any other pharmaceuticals returned from wards or departments must be assessed by a pharmacy technician for quality, expiry date and suitability for reuse. Soiled, damaged or expired drugs will not be credited to the ward or department. These will be placed in the allotted container for disposal.

Those items considered suitable for reuse according to the Pharmaceutical returns policy will be entered in the WellSky system as returned from the particular ward or department allowing them to be credited. These items should then be placed in their particular bin location.

Issues from Main Stores:

All stores requisition forms must be fully completed by the requesting department as per the Desktop Instructions. It is the responsibility of the requesting department to ensure that all details, e.g. product, quantity, units of issue and transfer point number are correctly entered onto the requisition form.

Counter Issues

All persons requesting stores requisitions must present themselves at the stores reception area. The completed requisition form is handed to the stores personnel who will record the requisition and produce a picking ticket from the Oracle system.

The stores personnel will supply the required goods and picking ticket. The person requesting the goods must check the stores goods and sign the picking ticket to confirm their acceptance.

Desktop instructions for stores requisitions procedure can be found in Appendix B Requisitioning From Main Stores

Top-Up Requisitioning

The stock controller will raise a requisition and produce a picking ticket from the Oracle system.

The stores personnel will make up the order from the picking ticket.

The stock controller will collect the order from stores, deliver to the ward and put away the goods, checking against the picking ticket.

The desktop instructions for this procedure can be found in Appendix C – Ward “Top up” Issues.

Issues made against Requisitions from Users outside HDdUHB

The completed requisition should be sent electronically, by post or e-mailed to Main Stores. A picking ticket will be produced either by the stores personnel who should inform the requestor on availability for collection.

A copy of the requisition and signed picking ticket is to be filed by the stores personnel.

It is the responsibility of the Stores Manager to ensure that all stores issues are properly recorded and processed.

There are no loans to be made out of the stores.

Any emergency issues made out of stores hours must be recorded.

Any goods returned to store must be in a fit and proper condition for reissue. Soiled or damaged goods, or out-of-date stock that will not be credited by the supplying company may not be returned to store. Any goods to be returned to store must be accompanied by supporting identification documents.

Desktop instructions for this procedure can be found in Appendix D – Requisitions outside the HB.

Remote Requisitioning

If the goods need to be ordered from Welsh Health Supplies Bridgend stores, the Stores Manager will use Oracle Remote Requisitioning to action the sales order. Desktop instructions for this procedure are to be found in Appendix E – Remote Requisitioning from Welsh Health Supplies.

Obsolete Stock

Every effort must be made to minimise losses through deterioration or obsolescence.

Where such losses occur the Stores Manager will confirm to the Finance Department via e-mail the quantity and description of items written off and the value in Oracle and the action taken to avoid reoccurrence.

Where the goods are to be disposed of outside HDdUHB the Stores Manager must inform Finance in writing, stating clearly to whom the disposed goods have been given to, the details of the goods disposed and details of the receipt number and amount paid for the goods. No stock disposed of by sale may be released without an official receipt.

Where the goods are to be destroyed, the Stores Manager should inform the Finance Department of the method of destruction.

For non-controlled stock:

The stockholder must liaise with the Procurement Department in order to determine the most appropriate method of disposal.

When obsolete stock is disposed of either by sale, incineration or donation, all relevant supporting documents must be forwarded to the Finance Director. No stock disposed of by sale may be released without an official receipt.

The Director of Finance shall keep a record of all obsolete stock written off.

For Pharmacy:

Any expired products or products unsuitable for use must be brought to the attention of the Senior Technician Procurement. Having examined the goods and checked that no form of credit is available from the supplier, he/she will book out the goods through the WellSky system to an issue point called EXPIRED GOODS/ WASTAGE.

The products should then be placed in the container ready for disposal. Disposal is undertaken on a monthly basis or as and when required.

A monthly printout of issues to EXPIRED GOODS/ WASTAGE should be forwarded to the Finance Department.

The Finance Department will keep a record of all goods written off in this manner and report to the Audit and Risk Assurance Committee.

Reconciliation

The Director of Finance shall ensure that all Controlled stores information is reconciled to the Oracle General Ledger (GL) on a monthly basis.

The responsible Finance Officer shall document all reconciliations and review the reconciliations with the appropriate manager on a monthly basis.

These reconciliations must be signed and dated by the preparer and authoriser.

Main Stores:

Oracle Main Stores Inventory Balances for Glangwili, Prince Philip, Withybush and Bronglais will be reconciled to the relevant GL balance sheet control code on a monthly basis.

Pharmacy:

The WellSky system closing balances will be reconciled on a monthly basis to the relevant GL balance sheet control codes.

In addition:

All issues as per Monthly Financial Analysis (MFA) balance sheet summary are reconciled to the detailed MFA issue sheet which is reconciled to the drug financial journal.

All pharmacy payment lists are reconciled to the payments made on the MFA balance sheet summary.

All payments passed into the financial ledger are reconciled to their respective pharmacy payment lists.

The total payments in any ledger month can be matched with pharmacy payment list items for that ledger month and for previous ledger months.

Stocktaking and Valuation Procedures

The Finance Director is responsible for providing clear definition as to what constitutes a stock item. All goods or assets purchased for resale, consumable stores, raw materials and components purchased for incorporation into finished products, constitute stock items.

The Finance Director is responsible for compiling a programme of stocktaking for all stores. This programme will be designed to provide a formal check of all stock items at least on an annual basis. Stock items of an attractive nature will be checked more frequently. The stocktaking programme will detail when the stocktake is to take place and who is to attend the stocktake.

All items designated as controlled stores will form part of the stock valuation for the accounts. Controlled stores constitute the Main Stores and the Pharmacy Stores.

Current list of non-controlled stores recorded is listed in Appendix A.

The Finance Director is responsible for compiling a detailed inventory of all stockholding areas within the Health Board.

The Finance Director will review the stockholding inventory to ensure that there is a fair comparison of stock between years and that the statutory accounts reflect a true and fair view of HDdUHB's current assets.

The Finance Director is responsible for determining the pricing policy for stock items in accordance with International Accounting Standards (IAS) 2 – Inventories.

Stock may be valued at either current cost or AVCO (average cost method). All controlled stores are valued at AVCO, non-controlled stores are valued at the lower of cost and net realisable value on an item-by-item basis. If any non-controlled stores have limited shelf life or are prone to depreciation, this will need to be factored into the valuation, and the appropriate journals actioned.

All non-controlled stores are calculated on a "first in first out" basis. This calculation is made using the most current price obtained from the Oracle Procurement module, by interrogating PO lines for each product.

All controlled stores operate a policy of continuous stocktaking. All stock items are checked continuously during the year.

For Pharmacy stock:

A continuous programme of rolling stock checks must be carried out. The WellSky system has a reconciliation print which is checked daily.

Each batch of stock check sheets will be examined by the Senior Pharmacist responsible for Procurement. A record of the accuracy of such checks will be kept, in addition to the stock check sheets.

Any inaccuracies in stock level will be investigated and corrected where possible.

Any stock adjusted will be recorded within the WellSky system by the authorising officer. A printout of these STOCK ADJUSTMENTS will be forwarded to the Director of Finance monthly.

The stock valuation for each location and stock turnover will be monitored closely by the Senior Pharmacist responsible for Procurement with regular monthly reports. Any apparent deviation will be thoroughly investigated.

For Main Stores:

All controlled store items must be stock checked on a continuous basis by NWSSP.

Adjustments are actioned by stores officers directly into the Inventory module, such as write off, write on, stock adjustment, price adjustment and unit of measure adjustment.

Controlled stores are monitored and reconciled on a monthly basis by the Finance department, and any material increases or decreases will be further investigated. Stores Managers should inform Finance of any material changes that will significantly affect stock levels.

The Oracle stores goods are valued at moving average price. Price lists are maintained and updated by the procurement department regularly.

All non-controlled stores are checked periodically in accordance with the Finance Director's stocktaking programme. All non-controlled stores are checked on an annual basis to provide a consistent basis of stock valuation for the statutory accounts.

Where a non-controlled store is checked prior to year end, a declaration must be given by the stockholder that the stock balances have not moved materially in the intervening period. All material movements in stock during this period must be notified to the Finance Director.

All stock sheets must be forwarded to the Finance Director. Where a stocktake is not completed in a day, arrangements must be made to record the point to which it has progressed.

All movements out of store during the stocktake must be recorded and accounted for.

All returns into store during the execution of a stocktake must be recorded and accounted for.

All discrepancies noted against physical stocktaking results must be investigated thoroughly.

The Finance Director will action the loss or gain against the generic stock head for the store.

The condition of stock and any slow-moving stock items should be noted during the stocktaking procedure. All instances of damaged stock, ageing stock or poor stock-keeping practices shall be reported to the Finance Director.

The Finance Director shall ensure that all stock values included in the statutory accounts are recorded under their generic stock heads and filed with the detailed stock sheets.

All material variances between financial years for each generic stock head shall be investigated and narrated, in particular for Audit purposes.

Training

All staff working within the management and day-to-day operation of all stores and stock functions within HDdUHB will have training provided as part of their induction programme.

A copy of the procedure can be obtained from the Health Board's intranet.

Monitoring

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 A – List of Non-Controlled Stocks

GGH Theatre Stock
PPH Theatre Stock
BGH Theatres Stock
WGH Theatres Stock
GGH Blood sciences stock
PPH Blood sciences stock
BGH Haematology Stock
WGH Haematology Stock
WGH Biochemistry stock
BGH Biochemistry Stock
WGH Histology Stock
GGH Audiology Stock
PPH Audiology stock
WGH Audiology stock
Hywel Dda Audiology
GGH Fuel Stock
PPH Fuel Stock
BGH Fuel Stock
WGH Fuel Stock

GGH Occ Therapy Stock
PPH Occ Therapy Stock
WGH Occ Therapy Stock
Gorwelion Occ Therapy Stock
Wellfield Rd Occ Therapy
Cwm Seren Occ Therapy Stock
Franking Machines
Postages
GGH Family Planning Stock
PPH Family Planning Stock
BGH Family Planning Stock
GGH Laundry Stock
BGH HSDU Stock
WGH HSDU Stock
GGH EBME stock
PPH EBME Stock
BGH EBME Stock
WGH EBME Stock
WGH Endoscopy stock
HD Hotel Services Stock

HD Fuel Stock
SPF Fuel Stock
GGH Engineering Stock
PPH Engineering Stock
BGH Build & Eng Stock
GGH X-Ray Stock
PPH X-Ray Stock
BGH X-Ray Stock
WGH X-Ray Stock
GGH Catering Stock
WGH Catering Stock
SPH Catering Stock
TCH Catering Stock
HD Catering Stock
BGH Catering Stock
PPH Catering Stock

WGH Hotel Services/Domestic Stock
BGH Hotel Services Stock
SPH Hotel Services Stock
GGH Hotel Services Stock
PPH Hotel Services Stock
WGH Linen & Sewing room S
WGH Microbiology Stock
WGH Pharmacy Ward Stock
BGH Pharmacy Ward Stock
GGH/PPH Pharmacy Ward Stock
WGH Surgical Apps Stock
GGH Surgical Apps Stock
PPH Surgical Apps Stock
SPH Surgical Apps Stock
GGH & PPH Ward Top Up Stock
WGH Ward Top Up Stock
BGH Ward Top up
GGH Linen Stock

Appendix B – Requestioning from Main Stores

1. Insert ward/department, transfer point and name on requisition.
2. Ensure correct quantity required is ordered against the correct catalogue number.
3. Ensure that the person authorising the order is on the Authorised Signatory List.
4. E-mail the requisition detail and/or take the confirmatory requisition to Stores.
5. Despatch of goods may be made immediately or delivered.
6. Issuing Officer to sign the Requisition and enter the quantity issued.
7. Receiving person to sign the Requisition for receipt of goods.
8. If a Picking Ticket has been printed, both signatures should be included.
9. Once the Requisition is complete, the copies should be distributed as follows:

Top copy	-	Stores
Bottom copy	-	Retained by ward/department.

Appendix C – Ward “Top Up” Issues

1. The stores officer will visit Ward/Department twice weekly.
2. The stores officer will compare stock levels with minimum quantities for each Ward/Department.
3. A "Top Up" requisition form to identify the goods required, Department and Transfer Point will be completed and signed by a stores officer.
4. The requisition is taken to Main Stores, entered on Oracle and the picking ticket printed.
5. From this picking ticket the goods will be packed and despatched to the Ward/Department by the stores officer.
6. The stores officer will then check off the goods to the picking ticket when placing the goods into storage at the receiving Ward/Department.
7. This service is extended for NWSSP items held at Wards/Departments except that the information is captured using automated data capture equipment. Upon return to the stores the stores personnel must download this information directly to NWSSP.

Appendix D – Requisitions Outside the Health Board

(e.g. From another NHS body or an established customer)

1. Outside users inform Main Stores of goods required.
2. The Stores Officer enters the goods and quantities required on the computer.
3. The requisition should be forwarded to stores electronically, by e-mail or physical mail.
4. On completion of order a picking ticket is printed.
5. Goods are then packed ready for despatch.
6. A picking ticket is issued with the goods for checking on receipts.
7. A signature must be obtained at all times when goods are collected from Main Stores

Appendix E – Remote Requisitioning from Welsh Health Supplies

1. This function is only available to the Main Stores manager and one delegated stores officer.
2. This function is password protected and access to the requisitioning voucher number is strictly controlled by the Main Stores Manager.
3. The sales order screen must be completed using the relevant customer number and the details of the products required entered.
4. The goods are delivered from Main Stores with an accompanying picking ticket carrying the requisitioning voucher number.
5. The picking tickets and products are checked for discrepancies.
6. The correctly delivered products are receipted into Oracle using the Receipts program.
7. The picking tickets and requisitions are stapled together and filed by ward/department and retained for 2 years.