



Reference: FOI2822

**Request:**

In your financial accounts for the financial year 2019/20 do you have a section for “losses and special payments”?

Applicant clarification: I would now like to amend it so that if you do NOT have a losses and special payments section you use the explanation below for what should be included in losses and special payments. I hope this clarifies the issue.

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Definition for what are Losses and Special Payments.

Categories of Loss:

- Loss of cash - due to theft, fraud, arson, neglect of duty or gross careless, overpayment of salary, fees and allowances and other causes including accidents.
- Fruitless payments - a fruitless payment can't be avoided because the recipient is entitled to it, even though the public authority will get nothing in return. In assessing a fruitless payment, there will always be a degree of blame. For example, payment for travel tickets or accommodation that has been wrongly booked.
- Bad debts - an individual debtor is a case, not every single invoice.
- Damage to buildings, fittings, furniture and equipment - examples of losses under this category are: losses by fire (other than arson) and losses by weather damage, or accident beyond the control of any responsible person.

Categories of Special Payment

- Compensation payments made under legal obligation - clear liability under a Court Order or legally binding arbitration award. This includes compensation for injuries to persons, damage to property and unfair dismissal.
- Extra contractual payments to contractors - these are payments which are not legally due under the original contract but where there appears to be an obligation which the courts may uphold.
- Ex-gratia payments - these are payments the public authority is not obliged to make or for which there is no legal liability. Examples of ex-gratia payments are:
  - o Loss of personal effects, clinical negligence/personal injury, and settlement on termination of employment, extra statutory or extra regulatory payments and maladministration cases.
  - o Special Severance Payments - these are paid to employees, contractors and others outside of normal statutory or contractual requirements when leaving employment in public service whether they resign, are dismissed or reach an agreed termination of contract

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**Response:**

1. If so how much money was accounted for in the 2019/2020 financial year as being "losses and special payments"? (Please note I am aware that the loss may have occurred many years earlier but I am interested in items which were accounted for in the last financial year, irrespective of when the loss took place.)

Please see answer below

2. Please detail the three largest single amounts within this total, giving a cost for each loss and a detailed description of the claim and the reason for the loss.

This is a nil return. We do not have this section in our 2019/20 accounts, i.e. we have no losses or special payments.

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