



GIG  
CYMRU  
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WALES

Bwrdd Iechyd Prifysgol  
Cwm Taf Morgannwg  
University Health Board

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**FINANCIAL CONTROL PROCEDURE:  
MANUAL PAYMENTS**

**Initiated by:** Director of Finance & Procurement

**Approved by:** Audit Committee

**Date approved:**

**Operational Date:**

**Version:** ThreeFour

**Date for review:** November 2016~~20~~December 2023

**Distribution:** Executive Directors  
Board Secretary  
General Managers~~Divisional Managers~~  
Assistant Directors

**Freedom of Information Status:** Open

This policy has been subject to a full equality impact assessment.

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## 1.0 INTRODUCTION

1.1 This procedure details the principles underlying the [Cwm Taf Morgannwg University Health Board's](#) manual payments process. The purpose of this procedure is to ensure:

- All manual payments are processed in a controlled environment and with appropriate authorisation.
- Cancelled cheques and cheques over ~~6 months~~ [inancialone financial year](#) old are dealt with on a timely basis and as a result of appropriate authorisation.
- All manual payments are recorded and accounted for accurately.

1.2 Where the term University Health Board (UHB) is used this applies equally, unless otherwise specified, to Welsh Health Specialist Services Committee (WHSSC).

## 2.0 MANUAL PAYMENT VOUCHERS

2.1 Request vouchers for Manual payments may be received into the Cashier's Department from, [but not limited to](#), the following sources:

- a) Corporate Finance for Charitable Fund payments.
- b) Shared Services Payroll Department for payments relating to staff and non-staff for lecture fees or travelling expenses.
- c) Corporate Finance for refunds of duplicate payments, Category II fees, refunds of accommodation charges and reimbursement of patient's monies.
- d) WHSSC for travelling expenses and Foreign Payments.
- e) P2P for Foreign Payments and urgent payments.

2.2 Requests for manual payments from the Shared Services Payroll Department shall be actioned on scanned instructions, for travelling/interview expenses, and EARL download (Password protected excel file), for advances/refunds, due to the urgency of payments. Travelling/interview expenses

vouchers should be accompanied by proof of bank details signed by the payee. Advances/refunds are downloaded directly from the EARL system so do not need additional documentation for bank details.

2.3 Before a payment can be raised the payment voucher/spreadsheet is checked by staff in the Cashiers Office to ensure:

- a. Details of the payee are clearly stated on the request. In some instances this may be different to the person receiving the payment.
- b. The invoice details or other supporting documentation agrees to the request and the total payable is correct.
- c. The request has been appropriately authorised.
- d. The financial code has been entered.
- e. The bank details, ~~for expenses~~, are on a form signed by the Payee or from the beneficiary's personal e-mail address.

2.4 When these checks have been performed the Finance Officer - Cashier shall raise a cheque or Faster Payment.

#### Cheque Process

- a. Cashiers input details of the payment and print the cheques and cheque listing.
- b. Documents are checked to ensure cheque numbers run sequentially, payment details are correct and the appropriate revenue/charitable fund cheques are used.
- c. The documents are then passed to an authorised cheque signatory for signing.

#### Faster Payment Process

- a. Faster payments are processed using the RBS bank website.
- b. Access to the ~~Cwm Taf~~ Cwm Taf Morgannwg bank account on the website is restricted to cashier staff and ~~four~~

authorised signatories. Privileges ensure no single person can set up and approve a payment.

- c. Cashiers will access the website and enter payment details and print a payment report, for expenses, and email the authoriser, for advances/refunds.
- d. The report and payment request will be passed to the authorised signatory who will access the website to approve payment.

2.5 Before the cheque is signed/Faster Payment processed the authorised signatory should review any supporting documentation for the payment and agree the details to those on the cheque/Faster payment.

2.6 If collection of a cheque is requested evidence must be provided of the collector's identity and a signature obtained.

2.7 Accounting for manual payments issued:

- a. Details of cheques/Faster Payment issued including the financial code, payee's name, cheque number and the reason for the cheque is entered from the payment vouchers into a manual record and this information will be input into the General Ledger monthly.

- b. Cheques raised on behalf of WHSSC will be accounted for as an intra-company transfer.

2.8 Charitable fund vouchers are entered onto the Charitable Fund System.

2.9 The ~~Cashier's Manager~~Treasury Accountant-Manager will enter the total of manual payments each day in the appropriate cashbook. The cheque listing will be used to input cheques on the cheque reconciliation system.

### 3.0 CANCELLED CHEQUES

- 3.1 Staff must immediately notify the ~~Cashier's Manager~~Treasury Accountant Manager if a cheque is lost or mislaid and complete a Cancelled Cheque Form (Appendix 1).
- 3.2 The ~~Cashier's Manager~~Treasury Accountant Manager (or their representative) will check with the UHB's banking system to ensure that the cheque has not been presented.
- 3.3 It is essential that as soon as information is received that a cheque is lost, the ~~Cashier's Manager~~Treasury Accountant Manager will enter the details on the bank software to request a stop to be placed on the cheque. ~~The bank will e-mail a reference number to confirm a stop has been actioned. This reference will be entered on the cancelled cheque form.~~
- 3.4 The ~~Cashier's Manager~~Treasury Accountant Manager must enter any cancelled cheques in the appropriate cashbook and prepare a manual journal for posting to the General Ledger to re-credit the expense code originally charged.

### 4.0 CHEQUES OVER ~~SIX MONTHS~~ONE FINANCIAL YEAR OLD (Cheques are legal documents and do not go 'Out of Date' after 6 months)

- 4.1 The ~~Cashier's Manager~~Treasury Accountant Manager is responsible for identifying cheques that are over ~~6 months~~one Financial Year old and notifying the relevant Department.
- 4.2 Where appropriate the ~~Cashier's Manager~~Treasury Accountant Manager will contact the Bank and place a Stop on a cheque.
- 4.3 Cheques over ~~6 months~~one Financial Year old will not be replaced until a stop has been placed on the cheque and a written request is received from the original payee and appropriate authorisation is obtained.
- 4.4 The ~~Cashier's Manager~~Treasury Accountant Manager is responsible for ensuring that the appropriate accounting entries are made in the ledger in respect of the cheques.

## 5. **EQUALITY IMPACT ASSESSMENT**

- 5.1 Following assessment, this policy is not felt to be discriminatory or detrimental in any way with regard to the following equality strands: Gender; Race; Disability; Age; Sexual Orientation; Religion or Belief; Welsh Language or Human Rights.

**APPENDIX 1**

~~CWM TAF CWM TAF MORGANNWG LOCAL UNIVERSITY~~  
**HEALTH BOARD**  
**STOP & CANCELLED CHEQUE FORM**

To: Cashier's Department

Would you please cancel/place a stop on the following cheque:

Account (Please tick as appropriate)

<u>RBS A/C</u>	<u>10008020</u>
<b>Main A/C</b>	<b>53803775</b>
<b>Charitable Fund A/C</b>	<b>13154475</b>

Payee (Full Name on Cheque) \_\_\_\_\_

Amount £ \_\_\_\_\_

Cheque Number \_\_\_\_\_

Date Cheque Produced \_\_\_\_\_

Brief Reason \_\_\_\_\_

Expenditure Code \_\_\_\_\_

**This cheque is to be WRITTEN BACK/REPLACED – (delete as required)**

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Completed by \_\_\_\_\_

Authorised by \_\_\_\_\_

Designation \_\_\_\_\_

Date \_\_\_\_\_