



# Fixed Asset Procedure

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FIPRO002

## NHS Shetland Document Development Coversheet\*

<b>Name of document</b>	Fixed Asset Procedure		
<b>Registration Reference Number</b>	FIPRO002	<b>New or Review?</b>	Review
<b>Author</b>	Karl Williamson, Head of Finance & Procurement		
<b>Executive Lead</b>	Colin Marsland, Director of Finance		

<b>Proposed groups to present document to:</b>		
Executive Management Team	CH&SC Management Team	
Capital Management Group	Audit Committee	
Hospital Management Team		

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<b>Examples of reasons for presenting to the group</b>	<b>Examples of outcomes following meeting</b>
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**\*To be attached to the document under development/review and presented to the relevant group**

Please record details of any changes made to the document in the table below

Date	Record of changes made to document
23/08/2019	Added reference to IFRS 16, Leases

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## **1. Purpose of Document**

The purpose of this document is to ensure that a unified approach is taken to all procedures relating to the management of capital assets and the recording of these assets in the Asset Register.

The Maintenance of the Fixed Asset Register procedure was originally created in January 2011 with a review date of January 2014. However due to another procedure, 'Condemnation & Disposal of Equipment', being due for review in September 2012, a decision has been made to combine the two procedures into a single document.

In August 2019 due to the introduction of International Financial Reporting Standard 16, Leases (IFRS16), a new Section 10 has been added.

The procedure is reviewed every three years to ensure it remains current and fit for purpose.

## **2. Introduction**

- 2.1 The following procedure is for operational use by those members of staff engaged in the management of assets as authorised by the Chief Executive. The procedures contained herein should comply with the Board's Standing Financial Instructions (SFIs), the current Capital Accounting Manual and future Scottish Government Directives.
- 2.2 The purpose of the document is to ensure that a unified approach is taken to all procedures relating to the management of assets and the recording of these assets in the Asset Register.
- 2.3 Procedures have been included for:
  - 2.3.1 Identifying Assets Section 4
  - 2.3.2 Land and Buildings Section 5
  - 2.3.3 Purchase of Assets Section 6
  - 2.3.4 Transfer of Assets Section 7
  - 2.3.5 Disposal of Assets Section 8
  - 2.3.6 Verification Section 9
  - 2.3.7 Leases Section 10
- 2.4 The document will act as an instruction manual and a point of reference and any amendments will be made on the authority of the Director of Finance.
- 2.5 The document has been written with a view to ensuring that procedures are adhered to at all times, especially in cases of absence, staff transfers and new recruit training.

- 2.6 Throughout the document, reference is made to Asset Owners, Locations and the Head of Finance & Procurement.
- 2.6.1 For clarification, the term “Asset Owner” refers to a member of staff who has been designated by the Chief Executive to be responsible for reporting to the Head of Finance & Procurement any additions, donations, transfers or disposals of assets within the Asset Owner’s designated location.
- 2.6.2 The term “location” is defined as an area / department / ward / hospital / section within Shetland NHS Board for which assets are recorded on the Asset Register.
- 2.6.3 The Head of Finance & Procurement is the responsible officer within the Board’s Finance Department who co-ordinates the management of Capital Assets.

### **3. Control & Authorisation**

- 3.1 The Shetland NHS Board Chief Executive has overall responsibility for the maintenance of registers of assets but day to day responsibility will lie with the Director of Finance particularly concerning the form of any register and the method of updating, and arranging for physical checks of assets against the Asset Register.
- 3.2 The Head of Finance & Procurement, as designated by the Director of Finance, will be responsible for the compilation and maintenance of the Shetland NHS Board’s Asset Register. The register is reconciled annually to the general ledger. The Asset Register contains details of assets, their location, cost, indexation, revaluation, depreciation, net book value and life.
- 3.3 All assets in the Asset Register will be identified as being the responsibility of a named Asset Owner.
- 3.4 The Director of Finance will designate Asset Owners. The Asset Owners will be responsible for notifying the Head of Finance & Procurement of amendments to be made to the Asset Register arising from the acquisition, donation, sale, disposal or transfer of assets under their control. Asset Owners will be Heads of Departments and must consider ongoing revenue costs of any acquisition and liaise with the Finance Department if necessary.
- 3.5 The Head of Finance & Procurement will verify the purchase of new assets through monthly analysis of the capital programme and the general ledger.
- 3.6 The Head of Finance & Procurement is responsible for timeously updating the Asset Register with all amendments notified to him/her.
- 3.7 All forms completed for the addition, donation, transfer or disposal of assets will be authorised by the Asset Owner responsible for the asset. For medical equipment, the completed forms should be copied to the Medical Physics

department so that the equipment database can be kept up to date. Responsibility can also be given to the Medical Physics department to complete these forms.

- 3.8 The Head of Finance & Procurement will maintain the list of Asset Owners through the Board's Scheme of Delegation.
- 3.9 The Head of Finance & Procurement will ensure that information concerning asset valuation and depreciation is available for management purposes.
- 3.10 The Head of Finance & Procurement will be responsible for identifying the Asset Owner responsible for all equipment recorded on the Asset Register. Section 4 refers.
- 3.11 The Head of Finance & Procurement will be responsible for ensuring that the valuations of land and buildings as updated under the rolling programme or any intermediate or ad hoc revaluations are incorporated. Section 5 refers.
- 3.12 The Head of Finance & Procurement will ensure that asset verification reviews are carried out on an annual basis. Section 9 refers.

#### **4. Identification of Assets**

- 4.1 Assets should be recorded on the Board's Asset Register if they meet either of the below criteria.
  - 4.1.1 A capital asset is an asset which costs £5,000 including VAT or more to purchase, with a useful life of more than one year; or
  - 4.1.2 Assets of a lesser value may be capitalised if they form part of a group, with a group value in excess of £20,000, including VAT where this is not recoverable and an individual value greater than £1,000. For further details on grouped assets please refer to the Scottish Government's Capital Accounting Manual which is updated annually.
  - 4.1.3 Under International Financial Reporting Standard 16 (IFRS16) leased assets with a whole life cost greater than £5,000.
- 4.2 The Head of Finance & Procurement will be responsible for identifying those assets which require to be recorded on the Asset Register for depreciation purposes.
  - 4.2.2 The Head of Finance & Procurement will ensure that the above categories of assets are appropriately entered on the Asset Register.
  - 4.2.3 The Head of Finance & Procurement will be responsible for ensuring that the information on the Asset Register database remains valid and up to date including the verification and updating of asset values.
  - 4.2.4 The Head of Finance & Procurement will be responsible for ensuring that annual rolling checks are carried out to verify the physical location and existence of items recorded on the Asset Register.

- 4.2.5 The Head of Finance & Procurement will be responsible for assigning each Asset a unique identification number or labelling each asset with an identification sticker.

Medical Equipment is tagged by the Medical Physics Department and ICT equipment is tagged by the ICT Department. Any remaining assets are tagged by Finance.

## **5. Land and Buildings**

- 5.1 The Head of Finance & Procurement will be responsible for ensuring that land and buildings recorded on the Asset Register are valued in accordance with the most recent valuation.

5.1.1 On initial purchase of land and buildings, the values as stated on the Architect's Certificate plus any Surveyors, Architectural and Engineering fees incurred in the course of the project, after authorisation by the Head of Estates, will be entered on the Asset Register by the Head of Finance & Procurement. The purchase date is when Shetland NHS Board takes ownership of the property.

- 5.2 The Finance Department, as directed by the Scottish Government, will be responsible for organising the revaluation of Land and Buildings:

5.2.1 Land and Buildings held for operational use: rolling programme of valuation at open market value for existing use.

5.2.2 Land and Building surplus to requirements: valuation at open market value for alternative use.

- 5.3 Land and buildings should be subject to professional valuation at intervals of three years.

5.3.1 Where land and buildings are declared surplus to requirements after valuation, the Head of Estates will arrange for the Professional Valuer to revalue them at the open market value for alternative use.

- 5.4 Purchase of Land and Property:

5.4.1 No Land or Property shall be purchased without the appropriate authorisation of the Board of Shetland NHS Board.

- 5.5 Sale of Land and Property:

5.5.1 Where Land and Buildings are sold, the general procedures as per Section 8 of this document should be followed in conjunction with the conditions specified in the Capital Accounting Manual and the NHS Property Transaction Manual.

- 5.6 Demolition of Property

- 5.6.1 A Building will only be demolished with the appropriate authorisation of the Board of Shetland NHS Board and the NHS Scottish Government and if one of the following qualifying reasons is appropriate:
  - 5.6.1.1 to sell a cleared site
  - 5.6.1.2 to allow new building
  - 5.6.1.3 to avoid running/maintenance costs on a building not required.
- 5.6.2 Where a building is demolished as in 5.6.1 above, the land should be valued at alternative use as soon as it is taken out of operational use.
- 5.6.3 In all cases, demolition costs should be added to the alternative use value of the land to bring the valuation to the appropriate level for a cleared site, which will incur capital charges until such time as the asset (land) is sold or building commences.
- 5.7 The Head of Finance & Procurement will be responsible for establishing ownership of all land and buildings recorded on the Asset Register, on the basis of information supplied by the Estates Department.

## **6. Purchase of Assets**

- 6.1 Once authority has been obtained to purchase an item of equipment from capital funds, the authorised purchasing officer shall process the order through PECOS, the Board's eProcurement system. The purchasing officer must ensure the correct Cost Centre, Account Code and Job Code is entered in PECOS.
- 6.2 The receiving officer will check the item(s) and action the Goods Received Note (GRN) in PECOS.
- 6.3 All certified invoices for capital equipment purchases will be passed to the Head of Finance & Procurement for filing along with Asset Addition Forms.
- 6.4 The Head of Finance & Procurement will identify all items purchased which should be entered onto the Asset Register by analysing the capital codes, through analysis of the capital programme and through review of the general ledger for items purchased from revenue funds which should be treated as a Capital Asset. The Head of Finance & Procurement will retain a copy of the invoice.
- 6.5 When the asset is received the Asset Owner will complete an Asset Addition Form (Appendix B) with and send to the Head of Finance & Procurement who will use this form to update the Asset Register:

## **7. Transfer of Assets**

- 7.1 In the event of an asset being transferred from one location to another, the original Asset Owner concerned will complete Section 1 of the Asset Transfer Form (see Appendix C).

- 7.2 The Asset Owner to whose location the asset is being transferred to will sign the form.
- 7.3 The original copy of the Asset Transfer Form will be sent to the Head of Finance & Procurement.
- 7.4 The Head of Finance & Procurement will use the Asset Transfer Form details to up-date the Asset Register.
- 7.5 The Head of Finance & Procurement will send the Asset Owners up-to-date reports on the assets held at each location on an annual basis.
- 7.6 The Asset Transfer Form should only be used when an asset is moving permanently from one location to another. During temporary moves (up to 1 month) the existing Asset Owner retains responsibility for the asset.

## **8. Disposal of Assets**

### **8.1 Equipment may be disposed of for the following reasons**

#### **8.1.1 Surplus to Requirements**

Where a piece of equipment is found to be surplus to requirement but remains serviceable the appropriate Nominated Officer should be informed. The Nominated Officer may decide to retain the equipment in storage or deploy it elsewhere.

Items of surplus equipment with an inherent value to the Board may be donated through the NHS Global Citizenship Programme, offered for public auction or offered for sale by way of a sealed bid (8.9). Before offering surplus equipment for donation, auction or sale a value for money exercise must be carried out to determine whether or not the money realised from the sale of the goods will pay for the administration costs necessary to conduct the auction or sale.

The sale of used equipment, whether to other NHS establishments or otherwise, may lay the Board open to action under the Consumer Protection Act 1987 and other Health and Safety legislation. It is therefore crucial that any proposal to sell a piece of equipment is referred to the appropriate Nominated Officer, who will make a decision following an assessment of the risks involved. The recipient will be required to sign a disclaimer accepting that the goods are bought as seen, under no warranty etc. A sample is included at Appendix E.

#### **8.1.2 Unserviceable Equipment**

Where a piece of equipment is considered by the appropriate Nominated Officer to be no longer serviceable it will be scrapped and it may be replaced if this is considered appropriate.

#### **8.1.3 Obsolete Equipment**

Where the appropriate Nominated Officer considers a piece of equipment to be no longer appropriate for the purpose it was intended because it is out of date it will be scrapped.

#### 8.1.4 Negligence or abuse

Where the appropriate Nominated Officer has reason to believe that equipment has been destroyed through negligence or abuse this will be reported to the Director of Finance.

#### 8.1.5 Condemnation

Where the appropriate Nominated Officer and/or Infection Control Team consider that equipment is not safe for use due to health & safety reasons.

8.2 Requests for equipment to be condemned can be made by a Chief Nurse or a Head of Department. Condemnations can only be made by the Nominated Officer. The Nominated Officer will assess the equipment whilst it is in situ.

8.3 Equipment formally declared as surplus or scrap by the Nominated Officer and awaiting disposal may be donated to charitable organisations on request with the approval of the Chief Executive. The Nominated Officer will advise the Chief Executive of any potential liability issues, in conjunction with the Director of Finance. If necessary, advice will be sought from the Central Legal Office.

8.4 In order to ensure unwanted items of equipment do not cause unnecessary waste of space, it is important to ensure that equipment disposal is done through the correct disposal stream as quickly as possible.

8.5 All disposals should be handled in accordance with current legislation and with environmental sensitivity. Equipment which has been condemned and scrapped should not be left in corridors or other storage areas.

8.6 Nominated Officers are as follows:

<b>Equipment</b>	<b>Nominated Officer</b>
Medical Equipment	Chief Medical Physics Officer
Computer Equipment	Head of ICT
Electrical Equipment [1]	Head of Estates
Mechanical Equipment	Head of Estates
Furniture/Furnishing	Head of Estates / Head of Infection Control
Telecomm Equipment	Head of ICT
Any other equipment	Director of Finance

[1] Note that electrical equipment fitted with a red plug is classified as medical equipment.

- 8.7 Nominated Officers must delegate authority to a deputy when they are not present through annual leave, sickness or planned off island commitments.
- 8.8 When the asset is disposed of the Asset Owner will complete an Asset Disposal Form (Appendix C) and send to the Head of Finance & Procurement.
- 8.9 When conducting a sealed bid process the equipment should be advertised by way of a global NHS email and by using local internet sites such as 'Shetlink'. A two week period must be given between the date of placing the advert and the closing date.

## **9. Verification Review**

- 9.1 The Head of Finance & Procurement will ensure that the Asset Owners effect regular verification reviews of the Assets under their control.
- 9.2 Asset Owners will be required to confirm the accuracy of the Asset Register reports produced and sent to them for review on an annual basis by the Head of Finance & Procurement.
  - 9.2.1 Asset Owners will be sent a list of all capital assets under their control and must return a signed declaration to the Head of Finance & Procurement to confirm these assets are still owned.
  - 9.2.2 Any differences highlighted by the review will be recorded on the reports returned by the Asset Owner.
  - 9.2.3 If any assets have been disposed of during the year, and no Disposal Form has been sent to Finance to update the Asset Register, completed Disposal Form/s must be returned along with the signed declaration.
  - 9.2.4 If any assets cannot be traced by Asset Owners they must contact the Head of Finance & Procurement who will determine an appropriate process based on the value of the asset. Process may involve recording the event on DATIX and a subsequent investigation.
  - 9.2.5 The annual declarations will be sent out in the last quarter of each financial year and will be required to be returned in a timely manner (two weeks maximum from receipt date). This will allow all updates to be made to the Asset Register prior to the annual accounts process.
- 9.3 The Head of Finance & Procurement will arrange random asset checks annually based on a small sample. Any discrepancies between the physical check and the Asset Register will be investigated and updated accordingly.
- 9.4 The Head of Finance & Procurement will reconcile the results of the asset verification review to the Asset Register.

9.5 The Head of Finance & Procurement will also conduct annual reconciliations between the Asset Register and the Medical Physics Equipment Inventory and process any discrepancies accordingly.

## **10. Leases**

10.1 IFRS 16 requires that all leases, for equipment, with a lifetime cost greater than £5,000 and a lease term greater than 12 months must be capitalised and added to the Board's Lease Register. IFRS 16 was issued in January 2016 and applies to annual reporting periods beginning on or after 1 January 2019.

10.2 Leases falling under IFRS will include all equipment and vehicles but will exclude maintenance and service contracts where no physical asset is concerned.

10.3 When a relevant lease contract is entered into or renewed the Asset Owner will complete a Lease Addition / Renewal Form (Appendix D) and send to the Head of Finance & Procurement who will use this form to update the Lease Register:

## Appendix A – Asset Addition Form

Electronic Version available here: [Asset Addition Form](#)

<b>Addition Form – Fixed Asset Register</b>	
Description	
Capital or Gift	
Cost including vat	
Installation Date	
Model	
Serial Number	
Medical Physics Tag Number (if applicable)	
Location	
Useful Life (years)	
Maintenance Agreement & Costs	
Asset Owner	
Signature of Asset Owner	
<b>For Finance Completion</b>	
Input by	
Date of input	
Far ID number	

## Appendix B – Asset Transfer Form

Electronic Version available here: [Asset Transfer Form](#)

<b>Transfer Form – Fixed Asset Register</b>	
Asset Number	
Model & Serial Number	
Description	
Current Asset Owner	
Transferred From (Location)	
Transferred To (Location)	
New Asset Owner	
Signature of New Asset Owner	
Date of Transfer	
<b>For Finance Completion</b>	
Input to FAR by	
Date of Input	

## Appendix C – Asset Disposal Form

Electronic Version available here: [Asset Disposal Form](#)

<b>Disposal Form – Fixed Asset Register</b>	
Asset Number	
Capital Asset (Yes / No)	
Model & Serial Number	
Description	
Current Asset Owner	
Disposed From (Location)	
Reason For Disposal (8.1)	
Disposal Method	
Disposal Date	
Signature of Head Of Department	
Signature of Nominated Officer	
Signature of Infection Control Officer (if applicable)	
<b>For Finance Completion</b>	
Input to FAR by	
Date of Input	

## Appendix D – Lease Addition / Renewal Form

Electronic Version available here: [Lease Addition / Renewal Form](#)

<b>Lease Addition / Renewal Form – Fixed Asset Register</b>	
Description of Lease	
Lessor	
Contract Start Date	
Contract End Date	
Annual Lease Cost (Including VAT)	
Serial Number / Reg Number (If Applicable)	
Location of Leased Asset	
Lease Owner	
Signature of Lease Owner	
<b>For Finance Completion</b>	
Input by	
Date of Input	
FAR ID Number	

## **Appendix E – Sealed Bid System**

### **Disposal of Surplus Equipment/Assets – Sealed Bid System Surplus Equipment Purchase Agreement Acceptance Form**

Shetland Health Board is selling the item(s) listed below on the understanding that the purchaser has made all necessary enquiries as to the quality and safety of the item(s). Shetland Health Board will not accept responsibility for any loss, injury or damage caused by any failure by the purchaser to undertake such enquiries. All items sold are sold and purchased subject to the terms and conditions of sale and purchase detailed in the attached Schedule. By signing below the Buyer is deemed to have read, understood, and accepted such terms and conditions.

I, the undersigned, on behalf of the Buyer, accept responsibility and liability for all items purchased. I have read and understood the terms and conditions of sale and purchase and undertake to pay for and remove the item(s) purchased from Board premises within the specified deadline. I understand that failure to do this may result in my bid being cancelled and in the forfeiture of the items bid for.

**Name of Buyer:**

**Signed for Buyer:**

#### **Items Purchased**

**Asset Description (and number of items):**

**Make:**

**Model:**

**Identity Number(s):**

**Serial Number(s):**

**Price (per item):**

**Total price:**

**Date of purchase:**

**Authorised for removal from Board premises by:**

## **Schedule – Terms and Conditions of Sale and Purchase**

1. These terms and conditions apply to the sale, by Shetland Health Board (the “Seller”) of items via a sealed bid system. By bidding on any items offered for sale by the Seller via a sealed bid system you (the “Buyer”) are deemed to have read, understood and accepted these terms and conditions.
2. All items are sold as scrap, "as is" and “as seen”, including all faults (if any). This means that the contract of sale expressly excludes, to the extent permitted by law, any conditions, warranties or other terms of any kind, express or implied (and whether implied by statute, common law, custom or otherwise) as to the condition of the items, including, but not limited to, any warranties as to the age, description, suitability, satisfactory quality or fitness for purpose of the items (including when a specified purpose may be known to the Seller).
3. None of the items offered for sale have been checked, tested or calibrated by or on behalf of the Seller. If a description of an item is provided with the sales information, that item is sold on the basis that any other description of or representation concerning the item, howsoever given and whether given in writing or in some other form by the Seller or by a third party is or may be inaccurate. It is the Buyers responsibility to inspect all items, and to ascertain if an item meets their requirements, prior to submitting a sealed bid.
4. No bids will be accepted after the deadline for bid submissions notified by the Seller. Once the deadline for bid submissions has passed, all eligible bids will be opened and witnessed. The item(s) being sold will be allocated to the highest bidder, unless the highest bidder has indicated they do not wish to purchase all the available items of the same type offered as a lot. If that is the case then bidders will receive their requested number of items according to their bid ranking, until all the stock has been disposed of.
5. The highest bidder will be informed of their successful bid and must pay for the item (s) purchased within 10 working days from notification being sent. The Buyer will sign the Acceptance Form and a receipt for payment will be issued. This receipt will act as the Buyers authorisation to remove the purchased item(s) from Board premises, and should be kept as proof of ownership. Once payment has cleared, title and risk in the item(s) purchased is transferred to the Buyer. The Seller accepts no responsibility or liability for items once transfer of ownership is completed.
6. Items must be removed from their location within fifteen working days of the bid deadline. In the event that any items are not paid for and/or removed within the specified timescales the Buyer will be treated as being in breach of contract. Without prejudice to the Seller’s rights in respect of such breach, the Seller may treat the contract as terminated by the Buyer, and the items in question may either be disposed of, sold to the next highest bidder, or re-advertised.

7. The Seller may offer assistance to the Buyer in the removal of the item(s) but is not obliged to do so and the Buyer should therefore ensure that it provides appropriate transport and manpower to enable the items to be removed from the Seller's premises. The Buyer must obtain the written permission of the Seller prior to coming onto the Seller's premises to uplift purchased items.
8. If items have been paid for, but the Buyer is in breach of contract due to its failure to remove such items prior to expiry of the fifteen working days deadline, the Seller may retain a proportion of the monies paid for the items in question to cover its reasonable administration and storage costs, and the costs of either selling the items to a third party, or destroying them. The Seller will refund the Buyer the remainder of the sums paid for those items.
9. A repeated failure by any purchasing party to pay for and/or collect items bid for may result in the Seller treating future bids from that party as ineligible.
10. The Seller will seek to ensure that items won via a sealed bid system will remain available until collection, but makes no guarantee that will be the case. In the event that the Seller is not able to sell items purchased via a sealed bid system due to the items being (for whatever reason) no longer available, the Buyer shall be entitled, as its sole remedy, to a refund of any monies paid for those items.
11. Other than in the event of a failure to collect items purchased, or other than in the event that the Seller is not able to conclude the contract of sale by making the items available for collection, in no circumstances will any sums paid by a Buyer be refunded in whole or in part.
12. All payment must be made in pounds sterling (£).
13. If or to the extent that any of these Terms and Conditions are conditions to which any of the provisions of the Unfair Contract Terms Act 1977 or the Supply of Goods and Services Act 1982 or any subsequent modification or re-enactment thereof apply then such conditions shall be enforceable only to the extent permitted by those Acts or their subsequent modification or re-enactment, and these Terms and Conditions shall be construed accordingly. These Terms and Conditions are governed by Scots Law and the parties submit to the jurisdiction of the Scottish Courts.

## Rapid Impact Checklist

An Equality and Diversity Impact Assessment Tool:

**Which groups of the population do you think will be affected by this proposal?**

**Other groups:**

- Minority ethnic people (incl. Gypsy/travellers, refugees & asylum seekers)
- Women and men
- People with mental health problems
- People in religious/faith groups
- Older people, children and young people
- People of low income
- Homeless people
- Disabled people
- People involved in criminal justice system
- Staff - **Staff will be positively affected by this proposal. Clear guidance on the maintenance of the fixed asset register will reduce the time and effort spent in this area and give staff the assurance that they are fully compliant with SFIs.**
- Lesbian, gay, bisexual and transgender

N.B The word proposal is used below as shorthand for any policy, procedure, strategy or proposal that might be assessed

What positive and negative impacts do you think there may be?

Which groups will be affected by these impacts?

<p><b>What impact will the proposal have on lifestyles?</b></p> <p>For example, will the changes affect:</p> <ul style="list-style-type: none"> <li>• Diet and nutrition</li> <li>• Exercise and physical activity</li> <li>• Substance use: tobacco, alcohol and drugs</li> <li>• Risk taking behaviour</li> <li>• Education and learning or skills</li> </ul>	<p>No</p> <p>No</p> <p>No</p> <p>Yes – Less financial risk due to clearer guidelines</p> <p>Yes – Staff will learn from this document</p>
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<p><b>Will the proposal have any impact on the social environment?</b></p> <p>Things that might be affected include:</p> <ul style="list-style-type: none"> <li>• Social status</li> <li>• Employment (paid or unpaid)</li> <li>• Social/Family support</li> <li>• Stress</li> <li>• Income</li> </ul>	<p>No</p> <p>No</p> <p>No</p> <p>Yes – Staff should feel more reassured when dealing with fixed assets goods</p> <p>No</p>
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<p><b>Will the proposal have any impact on the following?</b></p> <ul style="list-style-type: none"> <li>• Discrimination?</li> <li>• Equality of opportunity?</li> <li>• Relations between groups?</li> </ul>	<p>No</p> <p>No</p> <p>No</p>
<p><b>Will the proposal have an impact on the physical environment?</b></p> <p>For example, will there be impacts on:</p> <ul style="list-style-type: none"> <li>• Living conditions?</li> <li>• Working conditions?</li> <li>• Pollution or climate change?</li> <li>• Accidental injuries or public safety?</li> <li>• Transmission of infectious disease?</li> </ul>	<p>No</p> <p>Yes – This proposal should make fixed asset procedures more straightforward for staff</p> <p>No</p> <p>No</p> <p>No</p>
<p><b>Will the proposal affect access to and experience of services?</b></p> <p>For example,</p> <ul style="list-style-type: none"> <li>• Health care</li> <li>• Transport</li> <li>• Social services</li> <li>• Housing services</li> <li>• Education</li> </ul>	<p>Possibly – Efficiencies may lead to more investment in front line medical care</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p>

## Summary Sheet

<p><b>Positive Impacts (Note the groups affected)</b></p> <p>Staff – Staff should benefit by knowing they are following the recommended guidelines. Removes doubt.</p> <p>Board – Should be confident that the controls around fixed assets are adequate and that asset registers are accurate.</p> <p>Government – Public money is being spent responsibly and efficiently and that Board accounts represent the true value of the assets held by NHS Shetland.</p>	<p><b>Negative Impacts (Note the groups affected)</b></p> <p>No negative impacts noted</p>
<p><b>Additional Information and Evidence Required</b></p> <p>None</p>	
<p><b>Recommendations</b></p> <p>None</p>	
<p><b>From the outcome of the RIC, have negative impacts been identified for race or other equality groups? Has a full EQIA process been recommended? If not, why not?</b></p> <p>No negative impacts have been identified for race or other equality groups therefore a full EQIA process is not required.</p>	

Signature(s) of Level One Impact Assessor(s) .....*Karl Williamson*.....

Signature(s) of Level Two Impact Assessor(s) .....

Date .....23/08/2019.....