

Annex A

Request

1) Please provide a record of your central register of

- a) losses*
- b) special payments*

As defined in HM Treasury's "Managing public money" [guidelines](#).

Please provide information for the period April 2017 to date, for payments or losses of the value of £50,000 or more.

For each special payment or loss, please provide:

i) The category of loss or special payment incurred, such as whether the cost was due to bad debt, a fruitless payment, a compensation payment made under legal obligation or a severance payment.

ii) The nature, gross amount (or estimate where an accurate value is unavailable), and cause of each loss or special payment

iii) The financial year in which the loss or payment was formally written off and/or recorded as a loss or special payment.

iv) Any action taken as a result of the loss or payment that is centrally held or retrievable within cost.

If responding to iv) risks breaching the cost limit, please disregard. and provide a response to the remaining questions.

2) Please provide a copy of your organisation's loss and special payment policy.

Response

The information in response to part one of your request has been provided in Annex C of this letter. Information is not centrally held in relation to part 1) iv).

In response to part two of your request, the FSA does not have a specific Losses and Special Payments policy. The FSA adheres to the guidelines and principles set out in HM Treasury's "Managing Public Money", which can be found [here](#).