

An itemisation of each loss including what it was for and how much it cost.

Year	Type	No.	Subject of Loss/Special Payment	Total Amount
2018/19	Loss	6	Loss on disposal of PPE	£ 10,311.45
2019/20	Loss	1	Bank charges paid to correct error	£ 25.00
2019/20	Loss	5	Loss on disposal of PPE	£ 14,702.70
2020/21	Loss	1	Under-utilised the quantity of software licences obtained	£ 17,478.72
2020/21	Loss	3	Foreign exchange loss	£ 194.33
2020/21	Loss	1	Costs ONR incurred providing training to another international regulatory authority exceeded the amount recoverable	£ 31,620.03

An itemisation of each special payment including what it was for and how much it cost.

Year	Type	No.	Subject of Loss/Special Payment	Total Amount
2018/19	Special Payments	1	Special payment to a member of staff who left ONR	£ 3,198.91
2018/19	Special Payments	4	Severance payments	£ 182,096.01
2020/21	Special Payments	1	Severance payment	£ 78,605.97
2020/21	Special Payments	1	Ex Gratia payment to former employee	£ 500.00

	2018/19	2019/20	2020/21
The total number of cases of losses in each year.	6	6	5
The total cost of losses in each year.	£10,311.45	£14,727.70	£49,293.08
The total number of special payments in each year.	5	0	2
The total value of special payments in each year.	£185,294.92	£0.00	£79,105.97

Extracts from MPM:

#### Box A4.13A: special payments

- **extra-contractual payments:** payments which, though not legally due under contract, appear to place an obligation on a public sector organisation which the courts might uphold. Typically these arise from the organisation's action or inaction in relation to a contract. Payments may be extra-contractual even where there is some doubt about the organisation's liability to pay, eg where the contract provides for arbitration but a settlement is reached without it. (A payment made as a result of an arbitration award is contractual.)
- **extra-statutory and extra-regulatory payments** are within the broad intention of the statute or regulation, respectively, but go beyond a strict interpretation of its terms.
- **compensation payments** are made to provide redress for personal injuries (except for payments under the Civil Service Injury Benefits Scheme), traffic accidents, damage to property etc, suffered by civil servants or others. They include other payments to those in the public service outside statutory schemes or outside contracts.
- **special severance payments** 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.
- **ex gratia payments** go beyond statutory cover, legal liability, or administrative rules, including:
  - payments made to meet hardship caused by official failure or delay
  - out of court settlements to avoid legal action on grounds of official inadequacy
  - payments to contractors outside a binding contract, eg on grounds of hardship.

#### Box A4.10A: examples of losses

##### Losses

- cash losses: physical losses of cash and its equivalents (eg credit cards, electronic transfers)
- realised exchange rate and hedging losses: losses due to fluctuations in exchange rates or hedging instruments
- losses of pay, allowances and superannuation benefits paid to civil servants, members of the armed forces and ALB employees: including overpayments due to miscalculation, misinterpretation, or missing information; unauthorised issues; and other causes
- losses arising from overpayments: of social security benefits, grants, subsidies etc
- losses arising from failure to make adequate charges: eg for the use of public property.

##### Losses of accountable stores

- losses through fraud, theft, arson or any other deliberate act
- losses arising from other causes.

##### Fruitless payments and constructive losses

##### Claims waived or abandoned