### SCHEME OF DELEGATION FROM STANDING FINANCIAL INSTRUCTIONS (V10)

| **SFI REF** | **DELEGATED TO** | **AUTHORITIES/DUTIES DELEGATED** |
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| 1.1.3 | DIRECTOR OF FINANCE | Approval of all financial procedures. |
| 1.1.4 | DIRECTOR OF FINANCE | Advise on interpretation or application of SFIs. |
| 1.1.6 | All members of the Board and employees | Have a duty to disclose any non-compliance with these Standing Financial Instructions to the Director of Finance as soon as possible. |
| 2.2.2 | Chief Executive | Responsible as the Accountable Officer to ensure financial targets and obligations are met and have overall responsibility for the System of Internal Control. |
| 2.2.1 | Chief Executive & DIRECTOR OF FINANCE | Accountable for financial control but will, as far as possible, delegate their detailed responsibilities. |
| 2.2.3 | Chief Executive | To ensure all Board members and employees, present and future, are notified of and understand their responsibilities within the Standing Financial Instructions. |
| 2.3 | DIRECTOR OF FINANCE | Responsible for:   1. Implementing the Trust's financial policies and coordinating corrective action; 2. Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented; 3. Ensuring that sufficient records are maintained to explain Trust’s transactions and financial position; 4. Providing financial advice to members of Board and staff; 5. Maintaining such accounts, certificates etc as are required for the Trust to carry out its statutory duties. 6. Ensuring there are proper arrangements for the estimates, records and reports the Trust may require to carry out its statutory duties as prepared and maintained by any shared service centre and hosted shared service. |
| 2.4.1 | All members of the Board and employees | Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Standing Financial Instructions and financial procedures. |
| 2.5.1 | Chief Executive | Ensure that any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income and/or cash are made aware of these instructions and their requirement to comply. |
| 3.1.2 | Chairman of Audit & Assurance Committee | Raise a matter at the Board meeting where the Chairman of the Audit & Assurance Committee considers there is an issue that requires disclosure or executive action. |
| 3.2.1 | DIRECTOR OF FINANCE | 1) Ensuring there are arrangements to review, evaluate and report on the effectiveness of internal financial control including the establishment of an effective Internal Audit function;  2) Deciding at what stage to involve the police in cases of misappropriation and other irregularities not involving fraud or corruption; |
| 3.2.1 | TRUST SECRETARY | 1) Ensuring that the Internal Audit function meets the NHS mandatory audit standards and provides sufficient independent and objective assurance to the Audit & Assurance Committee and the Accountable Officer;  2) Ensuring that the annual internal audit report is prepared for the consideration of the Audit and Assurance Committee. |
| 3.3.3 | Head of Internal Audit | Will provide to the Audit & Assurance Committee;  1) A risk-based plan of internal audit work, agreed with management and approved by the Audit & Assurance Committee, based upon the management’s Assurance Framework that will enable the auditors to collect sufficient evidence to give opinion on the adequacy and effective operation of the organisation;  2) Regular updates on the progress against plan;  3) Reports of management’s progress on the implementation of action agreed as a result of internal audit findings;  4) An annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation’s risk management, control and governance processes; 5) Additional reports as requested by the Audit & Assurance Committee. |
| 3.1 | Audit & Assurance Committee | To Establish an Auditor Panel to appoint external Auditors. |
| 3.1.3 | Auditor Panel | Appoint External Auditors and ensure a cost efficient and effective service. |
| 3.5.1 | Chief Executive & DIRECTOR OF FINANCE | Monitor and ensure compliance with Directions issued by the Secretary of State for Health on fraud and corruption. |
| 3.6.1 | Chief Executive | In line with their responsibilities, monitor and ensure compliance with Directions issued by the Secretary of State for Health on NHS security management. |
| 4.1.1 | Chief Executive | Compile and submit to the Board an annual business plan which takes into account financial targets and forecast limits of available resources. |
| 4.1.3 | DIRECTOR OF FINANCE | Submit budgets to the Board for approval, prior to the start of the financial year. |
| 4.1.4 | DIRECTOR OF FINANCE | Monitor performance against budget and report to the Board. |
| 4.1.5 | DIRECTOR OF FINANCE | Monitor performance against the business plan and report to the Board. |
| 4.1.6 & 4.1.7 | Budget Holders | Provide information to enable budgets to be compiled and formally agreed at the start of the financial year |
| 4.1.8 | DIRECTOR OF FINANCE | Ensure adequate training is delivered on an ongoing basis to budget holders. |
| 4.2.1 | Chief Executive | Delegate management of budgets to budget holders. |
| 4.2.2 | Chief Executive & Budget Holders | Must not exceed the budgetary total or virement limits set out below:  Appropriate Budget Manager or designated deputy Up to £5,000  Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000  Appropriate Head of Service (Band 8c/d) & Heads of Finance Up to £50,000  Deputy Director of Finance Up to £100,000  \* Executive Director Up to £250,000  Director of Finance Up to £400,000  2 x Executive Directors (inc CEO) Up to £500,000  Trust Board Over £500,000  \* Executive Director includes Chief Executive |
| 4.2.4 | Chief Executive | Authorise, in writing, the use of non-recurrent budgets to finance recurrent expenditure |
| 4.3.1 | DIRECTOR OF FINANCE | Devise and maintain systems of budgetary control. |
| 4.3.2 | Budget Holders | Ensure that;  a) no overspend or reduction of income that cannot be met from virement is incurred without prior consent of the Board, or delegated officer;  b) approved budget is not used for any purpose other than that specifically authorised subject to rules of virement;  c) no permanent employees are appointed without the approval of the Chief Executive, or delegated officer, other than those provided for within available resources and manpower establishment as approved by the Board; and  d) cost improvements, productivity, efficiency and income generation initiatives are identified and implemented in accordance with the requirements of the Annual Business Plan and Long Term Financial Model. |
| 4.5.1 | Chief Executive (OR DELEGATED OFFICER) | Sign off, prior to, and submit monitoring returns to the requisite monitoring organisation. |
| 5.1 | DIRECTOR OF FINANCE | Preparation and submission of financial reports and returns. |
| 5.3 | DIRECTOR OF FINANCE | Present Annual accounts at a General Meeting |
| 5.4 | Chief Executive | Publish an annual report and present at a General Meeting |
| 6.1.1 | Finance and Performance Committee | Approve banking arrangements in line with the provisions of the Treasury Management Policy |
| 6.2 & 6.3 | DIRECTOR OF FINANCE | Managing banking arrangements, including provision of banking services, operation of accounts, preparation of instructions, and a list of cheque signatories.  Approval of on-line banking transactions for pre-approved payments up to £200,000 |
| 6.2.1.7 | DIRECTOR OF FINANCE | Establish Capital Project Bank Accounts (PBAs) for schemes > £3m, using single authority approach. This will facilitate payment to subcontractors and reduce any risk of non-payment from the main P22 provider |
| 6.3.1.4 | DIRECTOR OF FINANCE | Those officers able to draw down invested funds before maturity is limited to (2 of):  Director of Finance  Deputy Director of Finance  Chair of Charitable Funds Committee  Financial Controller |
| 6.4 | DIRECTOR OF FINANCE | 1) Review the banking arrangements of the Trust at regular intervals to ensure they reflect best practice and represent best value for money.  2) Ensure competitive tenders are sought at least every 5 years (excluding Government Banking Services accounts).  3) Report the results of the tendering exercise to FPC. |
| 6.5.3 |  | In the case of sub contracting arrangements, an agreement not to complete a tender exercise is agreed by the Executive Team as part of the main bid approval, based on any pre-existing contracts or proportionality. |
| 7.1.1 and 7.5 | DIRECTOR OF FINANCE | Income systems, including system design and security measures, maintenance, ensuring compliance and for the prompt banking of all monies received |
| 7.2.1 | DIRECTOR OF FINANCE | Review and approval of fees and charges |
| 7.2.2 | All employees | Duty to inform the Director of Finance of money due from transactions which they initiate/deal with. |
| 7.3 | DIRECTOR OF FINANCE | Explain in the annual report the impact that any non-NHS income has had on NHS service provision; set out proposals to earn non-NHS income in the Annual Plan. Shadow Governors must consider the Plan. |
| 7.4.1 | DIRECTOR OF FINANCE | Responsible for the appropriate debt recovery action on all outstanding debts |
| 7.5.1 | DIRECTOR OF FINANCE | 1. approving the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable; 2. ordering and securely controlling any such stationery; 3. the provision of adequate facilities and systems for employees whose duties include collecting and holding cash; and 4. prescribing systems and procedures for handling cash and negotiable securities on behalf of the Trust. |
| 7.5.4 | DIRECTOR OF FINANCE | Responsible for maintaining and adhering to the most up-to-date money laundering guidance |
| 7.5.10 | DIRECTOR OF FINANCE | Authorise occasions when two officers are not required to open coin operated machines or for the counting and recording of takings |
| 7.5.16 | DIRECTOR OF FINANCE | Agree the maximum limit for petty cash holding which will not be exceeded |
| 7.5.17 | Petty cash reimbursement limit | The maximum limit for reimbursement of individual items of expenditure, from petty cash, are as follows:  Patients up to £200  Members of staff up to £200  Patients on discharge up to £250  Items on request, approved by the Financial Controller or Deputy up to £500 |
| 8.1.1 | DIRECTOR OF FINANCE | Ensure compliance with the Prudential Borrowing Code (PBC) |
| 8.2.4 | Board | Approve the list of employees authorised to make long-term borrowings on behalf of the Trust. |
| 8.2.5 | DIRECTOR OF FINANCE | Prepare detailed procedural instructions concerning applications for loans and overdrafts. |
| 8.2.7 | Board | Approve all long-term borrowing, eg PFI |
| 8.3.3 & 8.3.4 | Board | Approve a list of employees authorised to make short term borrowings on behalf of the Trust. |
| 8.3.5 | DIRECTOR OF FINANCE | Report all short-term borrowing to the next Board meeting |
| 8.4.2 | DIRECTOR OF FINANCE | Advise the Board on the Trust’s ability to pay dividend on, and repay, Public Dividend Capital (PDC).  Authorised officers able to request PDC changes is limited to (2 of):  Director of Finance  Deputy Director of Finance and Procurement  Financial Controller  Head of Corporate Finance |
| 8.5.2 | DIRECTOR OF FINANCE | Will advise the Board on investments and report, periodically, on performance of same. |
| 8.5.3 | DIRECTOR OF FINANCE | Prepare detailed procedural instructions on the operation of investments held. |
| 9.1.2 | DIRECTOR OF FINANCE | Prepare Tendering and Contracting procedures. |
| 9.5.1 | ALL EMPLOYEES | Formal tenders (not less than 3) will be sought for contracts with an estimated total contract life value over £50,000.  Local tender exercise limits: £50,001 to EU tender limits  Specific EU tender limits to apply for Goods & Part ‘A’ Services and Works |
| 9.5.3.1.6 | Executive Team | Where formal tender procedures need not be applied, an agreement not to complete a tender exercise is agreed by the Executive Team as part of the main bid approval, based on any pre-existing contracts or proportionality |
| 9.5.3.2.9 | TRUST SECRETARY | Ensure that any legal fees paid are reasonable and within commonly accepted rates for the costing of such work. |
| 9.5.3.4 & 9.5.4.2 & 9.5.4.3 | Chief Executive; or DIRECTOR OF FINANCE; or  another executive director | Two of whom should approve the waiving of formal tendering procedures |
| 9.5.3.5 and 9.5.6 | DIRECTOR OF FINANCE | Report to the Audit & Assurance Committee:   * all instances where formal tendering procedures are waived; and * instances which subsequently breach tender thresholds, which were originally estimated to be below the tender threshold |
| 9.6.2 | DIRECTOR OF FINANCE | Responsible for the receipt, endorsement and safe custody of tenders received. |
| 9.6.3.1 | DIRECTOR OF FINANCE | Tenders shall be opened by an appropriate procurement Contracts Manager authorised within the system. |
| 9.6.3.5 | DIRECTOR OF FINANCE | Shall maintain a register to show each set of competitive tender invitations dispatched. |
| 9.6.4.1 | Chief Executive | Approve the awarding of a contract where the tenders received are not strictly competitive. |
| 9.6.4.2 | Chief Executive and DIRECTOR OF FINANCE | Where one tender is received will assess for value for money and fair price. |
| 9.6.5.1 | DIRECTOR OF FINANCE | Responsible for treatment and consideration of ‘late tenders’ and reporting such to the Audit & Assurance Committee. |
| 9.6.5.3 | Tender Originating Department & DIRECTOR OF FINANCE | Accepted late tenders will be reported to the Audit & Assurance Committee |
| 9.6.6.6 | Tender Originating Department | Establish a Tender Evaluation Team, one member of whom must be from the Procurement department. |
| 9.6.6.6 | Tender Evaluation Team | Recommend a tender for authorisation and award of a contract, following evaluation, as required under SFI No.9.6.6.7 |
| 9.6.7.1 | DIRECTOR OF FINANCE | Prepare quarterly Tender reports to Audit & Assurance Committee |
| 9.7.1.1 & 9.7.2.1 | Quotation Limit | A minimum of 3 written quotations will be required for orders/contracts with a lifetime value over £10,000, but less than £50,000 (competitive tenders required see 9.5.1) |
| 9.7.2.2 | Chief Executive | Determines instances where, on a case by case basis, it is impractical to receive written quotations. |
| 9.7.2.4 | DIRECTOR OF FINANCE | Evaluate the quotation and select the quotation which gives the best value for money. |
| 9.7.4.1 | DIRECTOR OF FINANCE | Authorise the acceptance of a quotation which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these instructions |
| 9.8.1 | Tender and Competitive Quotations Authorisation and Award Limits (including partnership arrangements) | Tenders and Competitive Quotations will be authorised and awarded as follows:  **Tenders and Competitive Quotations**  Appropriate Budget Manager or designated deputy Up to £5,000  Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000  Appropriate Head of Service (Band 8c/d) & Heads of Finance Up to £50,000  Deputy Director of Finance Up to £100,000  \* Executive Director Up to £250,000  Director of Finance Up to £400,000  2 x Executive Directors (inc CEO) Up to £500,000  \*\* Trust Board Over £500,000  \* Executive Director includes Chief Executive  \*\* Upon FPC approval of contracts over £500k (for onward board ratification), the Director of Finance has delegated authority to approve subsequent invoices relating to those contracts with values exceeding £500k  In addition to new contracts and contract variations, delegated approval limits also apply to contract extensions. |
| 9.8.2 | Chief Executive | Approve variations to contracts of up to £500,000 |
| 9.8.3 | DIRECTOR OF FINANCE | Confirm in writing the formal authorisation of tenders and competitive quotations |
| 9.8.3 | Trust Board Secretary | Record in the Board minutes the formal authorisation, by the Board, of any tenders and competitive quotations. |
| 9.9.1.1 | Chief Executive | Approve occasions where competitive tenders/quotes are not required and the use of pre-tendered contracts or frameworks are not appropriate |
| 9.9.1.2 | DIRECTOR OF FINANCE | Approve procurement procedures to be used to procure goods and services where tenders or quotations are not required and pre-tendered public sector contracts are not used. |
| 9.10.2 | Chief Executive | Nominate an officer who shall oversee and manage each contract on behalf of the Trust. |
| 9.11.1 | Chief Executive | Nominate officers to enter into contracts for the employment of agency staff or temporary staff |
| 9.14.1.1 | Chief Executive | Determine where competitive tenders or quotations shall not apply to the disposal of any matter because a fair price can be obtained through negotiation or sale by auction. |
| 9.14.1.3 | director of finance | The estimated sale value below which competitive tenders or quotations need not be sought is £10,000. |
| 9.14.2 | director of finance | Competitive tenders or quotations will be sought for non current assets with a Net Book Value, or potential loss on disposal, of £10,000 or more. |
| 9.15.1 | Chief Executive | Ensuring that best value for money can be demonstrated for all services provided on an in-house basis. |
| 9.15.2.3 | CHAIR | Where an in-house service exceeds an annual expenditure of £1m, nominate a non-Executive Director for the evaluation team. |
| 9.15.4 | In-house Service Evaluation Team | Make recommendations to the Board on the in-house service. |
| 9.15.5 | Chief Executive | Nominate an officer to oversee and manage the in-house contract on behalf of the Trust. |
| 10.1.1 | Divisions, Ena**bli**ng Services & Business Development DEPARTMENT | Identify opportunities to submit tenders for NHS clinical services and other business opportunities. Tenders and Expression of Interest to be submitted by the Business Development Department. |
| 10.1.2 | Approval Limits to progress through PQQ stage | Depending on the Risk Assessment, (see separate Tender Submission Procedure) , approval of tenders for clinical services will be approved as follows:  RAG Rating  Director of Finance GREEN  Business Development Group AMBER  Finance & Performance Committee RED |
| 10.2.1 | Chief Executive | Ensure the Trust enters into suitable Standard NHS Contracts with service commissioners for the provision of NHS services |
| 10.2.2 | Chief Executive | Designated officers can sign income contracts and associated contract variations in line with delegation levels for non-pay expenditure (12.1.1) and tenders and competitive quotations (9.8.1) |
| 10.2.3 & 10.3.2 | DIRECTOR OF FINANCE | Ensure regular reports are provided to the Board detailing actual and forecast income from the Standard NHS Contracts and Non Commissioner Contracts |
| 10.3.1 & 10.3.3 | Responsible Contracting Officer | Ensure an appropriate non-commissioner contract is in place for the receipt/provision of services, not covered by a Standard NHS Contract, such contracts being reviewed annually or as agreed |
| 10.4.1 | Chief Executive | Ensure Trust works with all partner agencies in developing and delivering clinical services |
| 11**.**1.1 | Board | Establish a Remuneration Committee |
| 11.1.2 | Remuneration Committee | Advise the Board about appropriate remuneration and terms of service for the Chief Executive, and other senior employees not on Agenda for Change terms and conditions, having proper regard to the Trust’s circumstances and any national agreements |
| 11.2.2 | directors | Approve changes to the funded establishment of a department |
| 11.3.1 | Chief Executive | Approve a list of officers who may engage, re-engage, or re-grade employees, either on a permanent or temporary nature, or hire agency staff, or agree to changes in any aspect of remuneration. |
| 11.4.1 and 11.4.2 | DIRECTOR of Human Resources AND ORGANISATIONAL DEVELOPMENT / DIRECTOR OF FINANCE | Payroll:   1. specifying timetables for submission of properly authorised time records and other notifications; 2. final determination of pay and allowances; 3. making payments on agreed dates; 4. agreeing method of payment; 5. issuing instructions (as listed in SFI 11.4.2). |
| 11.4.3 | Nominated Managers | Submit appointment forms and other documentation, immediately a new employee commences duty  Complete & submit time records and other notifications in accordance with instructions and in required form.  Submit change forms immediately changed circumstances are known  Submitting termination forms in prescribed form and on time. |
| 11.4.4 | DIRECTOR OF FINANCE | Be assured that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangement are made for the collection of payroll deductions and payment of these to appropriate bodies. |
| 11.4.5 | All Employees | Submit mileage claims on a monthly basis, or quarterly if travel infrequently. Claims submitted after 3 months will require approval by the appropriate Divisional Director or Head of Enabling Service. |
| 11.5.1 | DIRECTOR of Human Resources AND ORGANISATIONAL DEVELOPMENT | Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation;  Deal with variations to, or termination of, contracts of employment; and  Maintain a full minimum data set for each employee |
| 11.6.1 | DIRECTOR of Human Resources | Maintain up-to-date procedures, to ensure assurance can be obtained from off-payroll workers to determine that the correct tax and NICs contributions are paid over to HMRC.   * **Board Member or Senior Official with significant financial responsibility:** Worker should be on payroll, unless there are exceptional circumstances, in which case the CEO and NHS-I should approve the arrangement. Such exceptions should exist for no longer than 6 months. * **All other off-payroll appointments:** For all other engagements, where payment is made directly to the individual and if deemed to be an employee under HMRC regulations e.g. Trust has right of control; cannot send a substitute; uses Trust’s resources, then individual should be on the Trust’s payroll so both employer and employee tax and NI obligations are deducted as source. |
| 11.6.2 | CHIEF EXECUTIVE | Board members and those with significant financial responsibility have to be on payroll, or in exceptional temporary circumstances (no longer than six months), the Chief Executive Officer to seek assurance on tax/NICs obligations before commencement of role |
| 11.7.1 | DIRECTOR of Human Resources AND ORGANISATIONAL DEVELOPMENT | Payment of staff remuneration will only be payable to the named individual on the contract of employment |
| 12.1.1 | Board | Approve the level of non-pay expenditure budget |
| 12.1.1  12.1.2 | Chief Executive | Determine, and set out, level of delegation of non-pay expenditure to budget holders, including a list of managers authorised to place requisitions, and what, if any, enhanced expenditure controls are in operation within the Trust . The maximum level of each requisition is set out below.  Authorisation of revenue requisitions & invoice approval (including partnership arrangements):  Appropriate Budget Manager or designated deputy Up to £5,000  Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000  Appropriate Head of Service (Band 8c/d) & Heads of Finance Up to £50,000  Deputy Director of Finance Up to £100,000  \* Executive Director Up to £250,000  Director of Finance Up to £400,000  2 x Executive Directors (inc CEO) Up to £500,000  \*\* Trust Board Over £500,000  \* Executive Director includes Chief Executive  \*\* Upon FPC approval of contracts over £500k (for onward board ratification), the Director of Finance has delegated authority to approve subsequent invoices relating to those contracts with values exceeding £500k |
| 12.2.2 | Requisitioner | In choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for the Trust. In so doing, the advice of the Trust's adviser on supply shall be sought.  A purchase order must be raised for all goods and services, unless the required purchase is included on the purchase order exemptions list. |
| 12.2.3 | Requisitioner | An Expenditure Control Form (ECF) has to be submitted for any non-exempt non-pay orders with a value exceeding £150 |
| 12.3.1 | DIRECTOR OF FINANCE | 1. Be responsible for the prompt payment of all properly authorised accounts and claims; 2. Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable; 3. Be responsible for a timetable and system for payment of accounts; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment; 4. Instructions to employees regarding the handling and payment of accounts within the Finance Department; 5. Be responsible for ensuring that payment for goods and services is only made once the goods and services are received 6. Ongoing scrutiny of contractors’ finances (where appropriate, financial vetting must take place during the delivery of a contract, not just during the tendering process) |
| 12.4.1.2 | Appropriate Officer | Make a written case to support the need for a prepayment. |
| 12.4.1.3 | DIRECTOR OF FINANCE | Approve proposed prepayment arrangements. |
| 12.4.1.4 | Budget holder | Ensure that all items due under a prepayment contract are received, and immediately inform the Director of Finance if problems are encountered. |
| 12.4.1.5 | APPROVERS | Authorisation of sales invoice credit notes to align with current delegated approval limits for non-pay expenditure. |
| 12.5.1.2 &  12.5.1.5 | DIRECTOR OF FINANCE | Approve the format of the Trusts official orders, and any system of Electronic Data Interchange for transmitting orders. |
| 12.5.1.4 | Chief Executive | Authorise who may use and be issued with official orders. Supplying such list(s) to the Director of Finance. |
| 12.5.1.6 | Purchase Order Authorisation Limits (including partnership arrangements) | Appropriate Budget Manager or designated deputy Up to £5,000  Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000  Appropriate Head of Service (Band 8c/d) and Heads of Finance Up to £50,000  Deputy Director of Finance Up to £100,000  \* Executive Director Up to £250,000  Director of Finance Up to £400,000  2 x Executive Directors (inc CEO) Up to £500,000  Trust Board Over £500,000  \* Executive Director includes Chief Executive |
| 12.6.1 | Managers and Officers | Ensure that they comply fully with the guidance and limits specified by the Director of Finance, and the requirements listed in SFI 12.6.1. |
| 12.6.2 | DIRECTOR OF FINANCE | Ensure that the arrangements for financial control and financial audit of outsourced facilities management contracts, building and engineering contracts and property transactions comply with current relevant guidance. |
| 12.6.2 | DIRECTOR OF FINANCE | Responsible for the technical audit of building and engineering contracts. |
| 12.6.3 | All Staff | Maintain confidentiality of all information that may prejudice fair competition or prevent the Trust receiving the most advantageous price. |
| 13.1.1 | Chief Executive | Capital investment programme:   1. ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on business plans 2. responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost; and 3. ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences, including capital charges.  * **£5k to £100k - Capital Management Committee**   Head of Estates & Head of Informatics to approve scheme variations +/- £30k, within their own capital allocations.   * **>£100k to £400k – Executive Operations Team**   Authorised by 1 x Executive Director up to £250k or Director of Finance up to £400k   * **>£400k to £500k – Strategic Executive Board**   Authorised by 2 x Executive Directors, Inc. CEO up to £500k   * **>£500k up to £5 million - Trust Board** * **Emergency capital £5k to £150k – email approval**   Authorised by 2 x Assistant Director of Estates & facilities, Deputy Director of Finance or Director of Finance  A schedule of all capital scheme changes will be included in the monthly finance report presented to the Finance & Performance Committee. |
| 13.1.2 | DIRECTOR OF FINANCE | Capital Investments will require the production of different types of business case documentation, before being approved to proceed, depending on estimated capital cost of the proposal:  Capital Approval (CA1) form for schemes up to £150k  Business Justification Template (CA02) for schemes over £150k to £1m  Business Case request form (CA03) for schemes over £1m to £5m  OBC, FBC and NHS-I checklist for schemes >£5m  Emergency capital (CA04) form for emergency schemes £5k to £150k  See separate Capital Investment procedures and NHS-I guidance for details of the appropriate documentation to be completed and approval routes, including the capital investment manual. |
| 13.1.3 | Chief Executive | Issue procedures for management of contracts involving stage payments. |
| 13.1.4 | DIRECTOR OF FINANCE | Assess on an annual basis the requirement for the operation of the construction industry taxation deduction scheme. |
| 13.1.5 | DIRECTOR OF FINANCE | Issue procedures for the regular reporting of expenditure and commitment against authorised capital scheme budgets. |
| 13.1.7 | Chief Executive | Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender. |
| 13.1.8 | Capital Investment Limits | Authorisation of capital requisitions & invoice approval:  Financial Controller up to £50,000  Trust Service Development Manager up to £100,000  Director of Finance or Deputy Director of Finance over £100,000  \* Upon FPC approval of contracts over £500k (for onward board ratification), the Director of Finance has delegated authority to approve subsequent invoices relating to those contracts with values exceeding £500k |
| 13.1.9 | DIRECTOR OF FINANCE | Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes. |
| 13.2.1 | Chief Executive | Maintenance of asset registers (on advice from the Director of Finance) |
| 13.2.2 | DIRECTOR OF FINANCE | Maintain a publicly available register of protected assets |
| 13.2.5 | DIRECTOR OF FINANCE | Approve procedures for reconciling balances on non current asset accounts in ledgers against balances on non current asset registers. |
| 13.2.6, 13.2.7 and 13.2.8 | DIRECTOR OF FINANCE | Revalue, depreciate, calculate capital charges as appropriate on non current assets, as required by the Trusts Asset Revaluation Policy and other accounting policies. |
| 13.3.1 | Chief Executive | Overall responsibility for the control and security of non current assets. |
| 13.3.2 | DIRECTOR OF FINANCE | Approval of asset control procedures. |
| 13.3.3 | Asset Owners | Notify the Director of Finance of any discrepancies between the physical non current assets and the non current asset register. |
| 13.3.4 and 13.3.5 | Board, Executive Members and All Senior Staff | Responsibility for security of Trust assets and reporting losses in accordance with Trust procedures. |
| 13.4.1 and 13.4.2 | Budget Holders | Inform the Director of Finance of an intention to purchase medical or other equipment that may have a direct effect on the estate of the Trust and provide details of the contract documentation associated with the purchase. |
| 13.4.1 | DIRECTOR OF FINANCE | Confirm to Budget Holder any additional financial, technical or other implications attendant upon the equipment purchase. |
| 13.4.2 | DIRECTOR OF FINANCE | Responsible for ensuring that all contract documentation in respect of major equipment purchases is compatible to protect the interests of the Trust. |
| 13.5.1 | Budget Holders | Seek permission from the Director of Finance where goods or services are to be obtained on deferred payment terms (including hire purchase, leasing or extended credit) |
| 13.5.2 | DIRECTOR OF FINANCE | Establish procedures to ensure value for money is properly assessed in any deferred payment proposal. |
| 13.2.1 | Chief Executive | Delegate overall responsibility for control of stores (subject to Director of Finance responsibility for systems of control). Further delegation for day-to-day responsibility subject to such delegation being recorded. |
| 14.2.1 | HEAD OF PHARMACY | Responsible for control of pharmaceutical stocks |
| 14.2.1 | Designated Estates Manager | Responsible for control of stocks of fuel oil and coal. |
| 14.2.2 | Designated Manager | Security arrangements and custody of keys for any stores and locations. |
| 14.2.3 | DIRECTOR OF FINANCE | Set out procedures and systems to regulate the stores. |
| 14.2.4 | DIRECTOR OF FINANCE | Agree stocktaking arrangements. |
| 14.2.5 | DIRECTOR OF FINANCE | Approve alternative arrangements where a complete system of stores control is not justified. |
| 14.2.6 | DIRECTOR OF FINANCE | Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items. |
| 14.2.6 | Nominated officers | Operate system for slow moving and obsolete stock, and report to Director of Finance evidence of significant overstocking, negligence or overstocking. |
| 14.3.1 and 14.3.2 | All Staff Receiving Goods | Sign a goods received note and/or record on the Oracle Financial System to confirm receipt of the goods and enter onto the appropriate goods received/stock record on the day of receipt. |
| 14.4.1 | Chief Executive | Identify persons authorised to requisition and accept goods from NHS Supply Chain. |
| 15.1.1 | DIRECTOR OF FINANCE | Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers. |
| 15.1.2 | Head of Department | Advise the Director of Finance of the estimated market value of any item planned to be disposed |
| 15.1.3 | Board | Approve the planned disposal of land and / or buildings |
| 15.1.4.1 | DIRECTOR OF FINANCE | Authorise employees (condemning officers) who can condemn or dispose of unserviceable articles |
| 15.1.4.2 | DIRECTOR OF FINANCE | Approve the procedures and documentation that should be followed / completed when articles are to be disposed of. |
| 15.1.5 | Condemning Officer ASSOCIATE DIRECTOR OF ESTATES | Satisfy themselves whether there is evidence of negligence in use of the article and report such evidence to the Director of Finance. |
| 15.2.1 | DIRECTOR OF FINANCE | Prepare procedures for recording and accounting for losses, condemnations and special payments. |
| 15.2.2 | All Staff | Discovery or suspicion of loss of any kind must be reported immediately to either head of department or nominated officer. The head of department / nominated officer should then inform the Chief Executive and DIRECTOR OF FINANCE. |
| 15.2.3 | DIRECTOR OF FINANCE | Inform the police and the Local Security Management Specialist if theft or arson is involved. In cases of fraud and corruption inform the relevant Local Counter Fraud Specialist. |
| 15.2.4 | DIRECTOR OF FINANCE | Notify External Audit of all frauds. |
| 15.2.5 | DIRECTOR OF FINANCE | Notify the Board, External Audit, NHS Protect (through the Local Security Management Specialist) of losses caused by theft, arson, neglect of duty or gross carelessness (unless trivial). |
| 15.2.6 | DIRECTOR OF FINANCE | Authorised to take, and shall take, any necessary steps to safeguard the Trust’s interests in bankruptcies and company liquidations. |
| 15.2.7 | DIRECTOR OF FINANCE | Consider whether any insurance claim can be made. |
| 15.2.8 | Approval limits for Losses, Special Payments and Redundancy Payments | Authority to write off losses and make special payments  will be as follows:  Financial Controller up to £1,000  Deputy Director of Finance up to £5,000  Director of Finance up to £10,000  Chief Executive and Director of Finance up to £100,000  Board over £100,000  All redundancy payments are reported to the Remuneration Committee. In addition where a member of staff is on a ‘very senior managers’ (VSM) pay scale or if a redundancy/severance payment, in excess of statutory and contractual requirements is necessary, the following will apply:   * A business case will be prepared for consideration by the Trusts Remuneration Committee; * If recommended by the Trusts Remuneration Committee the business case will be taken to the Trust Board, for approval, prior to submission to Monitor. * If approved by the Trust Board, further approval should be sought from Monitor; * If so advised, by Monitor, approval for the redundancy/severance payment should be sought from HM Treasury (HMT) * If HMT approval given for the redundancy/severance payment, the Director of Human Resources and Organisational Development will consider (with appropriate legal advice) the need for a Settlement Agreement. NHS-I guidance must be followed when Settlement Agreements are made. |
| 15.2.9 and 15.2.10 | DIRECTOR OF  FINANCE | Maintain a Losses and Special Payments Register and report quarterly to the Finance & Performance Committee. |
| 15.2.11 | DIRECTOR OF FINANCE | Report to NHS-I any losses or special payments that are novel, contentious or repercussive in nature |
| 16.1.1 | SIRO | Responsible for accuracy and security of computerised data. |
| 16.1.2 | SIRO | Shall publish and maintain a Freedom of Information Scheme. |
| 16.2.1 | DIRECTOR OF FINANCE | Ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. |
| 16.3.1 | Relevant officers | Present proposals for general computer systems to the IM&T Strategy Group |
| 16.4.1 | SIRO | Ensure that contracts for computer services for applications with another health organisation or any other agency shall clearly define responsibility of all parties for the security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review. |
| 16.4.2 | DIRECTOR OF FINANCE | Where another organisation provides a computer service for financial applications, shall seek periodic assurance from the provider that adequate controls are in operation. |
| 16.5.1 | CHIEF NURSE | Ensure that risks to the Trust from use of Information Technology are identified and considered and that disaster recovery plans are in place. |
| 16.6.1 | DIRECTOR OF FINANCE | Where computer systems have an impact on corporate financial systems ensure that:   1. systems acquisition, development and maintenance are in line with corporate policies; 2. data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists; 3. Director of Finance and staff have access to such data;   4) such computer audit reviews are being carried out as are considered necessary. |
| 17.2 | DIVISIONAL DIRECTORS | Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission. |
| 17.3 | DIVISIONAL DIRECTORS | Provide detailed written instructions on the collection, custody, investment, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of the property of deceased patients and of patients transferred to other premises) for all staff whose duty is to administer, in any way, the property of patients. |
| 17.4 | DIRECTOR OF FINANCE | Agree arrangements for the opening and operation of separate accounts for patients’ monies. |
| 17.5 | Patients’ Property Limits for Letters of Administration | If the value of a deceased patients’ property/monies exceeds £5,000, evidence of Grant of Probate and a form of indemnity will be required before any property is released.  Where the total value is the same as, or less than £5,000, Letters of Administration and a form of indemnity will be obtained before any property is released.  Where the total value is the same as, or less than £1,000 a form of indemnity will be obtained before any property is released. |
| 17.6 | Departmental managers | Inform staff of their responsibilities and duties for the administration of the property of patients. |
| 18.2.1 | charitable fund accountability | Accountability for charitable Funds held on Trust is to the Charity Commission |
| 18.2.3 | CHARITABLE FUND MANAGERS & DELEGATED OFFICERS | Directors and Officers must take account of the provisions of the Scheme of Delegation before taking action. Expenditure authorisation limits are set out below:  Fund manager or delegated officer Up to £500  Director of Finance or delelgated officer £500 to £3,000  \*Charitable Funds Committee (£3,001 to £50,000)  Trust Board over £50,000  \*The committee can approve bids (£3,001 to £50,000) between meetings via email approval. 3 Trustees are required to approve via email. |
| 18.3.2 | charitable funds committee | Ensure the integrity of each trust is maintained and statutory and trust obligations are met |
| 18.4.2 | director of finance | Periodically review the funds in existence and shall make recommendations to the Board of Directors regarding the potential for rationalisation of such funds |
| 18.5.1 | director of finance, | Arrange for the creation of a new donated fund where funds and/or other assets, received in accordance with the Trust’s policies, cannot adequately be managed as part of an existing fund. |
| 18.6.1 | director of finance | Provide guidelines to Officers as to how to proceed when offered new funds. |
| 18.6.2 | director of finance | Provide guidance in respect of legacies and bequests |
| 18.6.3 | director of finance | Ensure compliance with all relevant statutes and regulations in respect of fundraising |
| 18.7 | director of finance | Responsible for all aspects of the management of the investment of Funds held on Trust |
| 18.9 | director of finance | Ensure that appropriate banking services are available to the Trust as corporate trustee. |
| 18.10 | director of finance | Ensure that assets in the ownership of or used by the Trust as corporate trustee, shall be maintained along with the general estate and inventory of assets of the Trust. |
| 18.11 | CHAIR | Ensure that regular reports are made to the Board of Directors (or to a committee of the Board of Directors) on all aspects of Charitable Funds |
| 19.1 | TRUST SECRETARY | Ensure all staff are made aware of the Trust policy on the acceptance of gifts and other benefits in kind by staff. |
| 20.1 | chief nurse | Responsible for maintaining archives for all records required to be retained in accordance with Department of Health Records Management: NHS Code of Practice Parts 1 & 2. |
| 21.1.1 | Chief Executive | Shall ensure that the Trust has a programme of risk management, in accordance with current Department of Health assurance framework requirements, which must be approved and monitored by the Board. |
| 21.1.1 | Board | Approve and monitor the risk management programme. |
| 21.2.1 | Board | Decide whether the Trust will insure through the risk pooling schemes administered by the NHS Resolution or self-insure for some or all of the risks covered by the risk pooling schemes (where discretion is allowed). The decision to self-insure should be reviewed periodically. |
| 21.2.2 | Trust Board Directors and Trust Secretary | Authorised to sign a Statement of Truth on behalf of the Trust. |
| 21.3.1.3 | TRUST SECRETARY | Consult the Department of Health if there is any doubt concerning the Trust’s powers to enter into commercial insurance arrangements |
| 21.4.1 | TRUST SECRETARY | Where the Board decides to use the risk pooling schemes administered by the NHS Resolution ensure that the arrangements entered into are appropriate and complementary to the risk management programme and that documented procedures cover these arrangements. |
| 21.4.2 | TRUST SECRETARY | 1. Where the Board decides not to use the risk pooling schemes administered by the NHS Resolution for any one or other of the risks covered by the schemes ensure that the Board is informed of the nature and extent of the risks that are self insured as a result of this decision. 2. Draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed. |
| 21.4.3 | TRUST SECRETARY | Ensure documented procedures cover the management of claims and payments below the deductible. |
| 22.2 | Executive Directors | Ensure the ‘transactions checklist’ is completed prior to commencing a transaction |
| 22.3.3 | Executive Directors | Consider the need for specialist advice / use of external advisors at an early stage of a transaction |