**Standing Financial Instructions and Scheme of Reservation and Delegation**

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***TO BE READ IN CONJUNCTION WITH ANY POLICIES LISTED IN TRUST ASSOCIATED DOCUMENTS***

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# FOREWORD

These Standing Financial Instructions (SFIs), together with the Trust’s Constitution which contains the Standing Orders (SO’s), provide a business and financial framework within which all executive directors, non-executive directors and staff of the Trust will be expected to work.All executive and non-executive directors and all members of staff should be aware of the existence of these documents and, where necessary, be familiar with the detailed provisions.

These documents fulfil the dual role of protecting the Trust’s interests and protecting staff from any possible accusation that they have acted less than properly.

The SFI’s have been formally adopted by the Board.

Any queries should be referred to the Chief Financial Officer (CFO) or their Deputy as appropriate.

# INTRODUCTION

* 1. **GENERAL**
     1. These SFI’s shall have effect as if incorporated in the Constitution - SO’s of the Trust.
     2. These SFI’s detail the financial responsibilities, policies and procedures to be adopted by the Trust. They are designed to ensure that its financial transactions are carried out in accordance with the law and the requirements of the independent regulator in order to achieve probity, accuracy, economy, efficiency and effectiveness. They should be used in conjunction with the Schedule of Decisions Reserved to the Board and the Scheme of Delegation adopted by the Trust.
     3. These SFI’s identify the financial responsibilities which apply to everyone working for the Trust and its constituent organisations. They do not provide detailed procedural advice. These statements should therefore be read in conjunction with the detailed departmental and financial procedure notes. All financial procedures must be approved by the CFO.
     4. Should any difficulties arise regarding the interpretation or application of any of the SFI’s then advice MUST BE SOUGHT BEFORE ACTING. The user of these SFI’s should also be familiar with and comply with the provisions of the Trust's Constitution and Standing Orders.

**Failure to comply with the Trust SFI’s is a disciplinary matter which could result in dismissal.**

**TERMINOLOGY**

* + 1. Any expression to which a meaning is given in the Health Service Act 2006, or in the Financial Directions made under the 2006 Act shall have the same meaning in these instructions and in addition:
       - “**the** **Act**” means the National Health Service Act 2006;
       - **“Agenda for Change”** (AfC) refers to the grading and pay system for NHS staff. It harmonises pay scales and career progression arrangements across traditionally separate pay groups.
       - **“Audit and Risk Committee”** (ARC) is the committee which supports the Board and Accounting Officer by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment, the integrity of financial statements and the annual report.
       - **“Bankers’ Automated Clearing Services”** (BACS) is an electronic payment system used for bank-to-bank transfers;
       - **“Bribery”** means an inducement or reward offered, promised or provided to gain personal, commercial, regulatory or contractual advantage.
       - **“Board of Directors”** and (unless the context otherwise requires) “Board”, means the executive and non-executive directors of the Trust, including the Chairman, collectively as a body;
       - "**Budget**" means a resource, expressed in financial terms, proposed by the Trust *(Board)* for the purpose of carrying out, for a specific period, any or all of the functions of the Trust;
       - "**Budget Holder**" means the director or staff with delegated authority to manage finances (Income and Expenditure) for a specific area of the organisation;
       - **“Care Quality Commission”** (CQC) is the independent regulator of health and adult social care in England. The CQC's role is to monitor, inspect and regulate services to make sure they meet fundamental standards of quality and safety;
       - **“Charitable Funds Committee”** (CFC) is a separate legal entity, and is the primary committee for the management and monitoring of charitable funds within the regulations provided by the Charities Commission and is chaired by the Chairman of the Board;
       - “**Chair”** is the person appointed by the Council of Governors to lead the Board of Directors and to ensure that it successfully discharges its overall responsibility for the Trust as a whole.
       - **“Chief Delivery Officer”** (CDO) is the post responsible for ensuring that a company’s products and services are delivered efficiently, on time, and within budget. They oversee project management, resource allocation, and customer satisfaction, ensuring high-quality delivery and continuous improvement.
       - "**Chief Executive Officer**" (CEO) is the highest-ranking executive. Their responsibilities include making major corporate decisions, driving towards strategic goals, and acting as the main point of communication between the [board of directors](https://www.investopedia.com/terms/b/boardofdirectors.asp) and operations.
       - **"Chief Financial Officer"** (CFO) this post is a statutory requirement, and the CFO must be a professionally qualified accountant. The main responsibility is to ensure the Trust adheres to financial regulations and ensures Trust finances are recorded and reported in accordance with Accounting standards as adopted by the NHS.
       - **“Chief Medical Officer”** (CMO) is the senior executive responsible for providing vision, professional leadership and strategic direction in the delivery of the Trust's ambitions in the provision of care, learning and research;
       - **“Chief Nursing Officer”** (CNO) is the senior executive responsible for organisational, administrative, and nurse leadership duties while setting standards of nursing care and establish the policies and protocols for achieving those standards;
       - **“Chief People Officer”** (CPO) is the senior executive responsible for managing human resources. They use their qualifications and experience to ensure the Trust uses its personnel effectively to achieve its goals.
       - “**Committee**” refers to the committee of the Board of Directors;
       - “**Constitution**” describes the constitution of the Trust which sets out rights for patients, public and staff. It outlines commitments to patients and staff, and the responsibilities that the public, patients and staff owe to one another to ensure that the Trust operates fairly and effectively.
       - “**Council of Governors**” is the collective body through which executive and non-executive directors explain and justify their actions. It works closely with the Trust Board to make sure services are meeting the needs of the local community.
       - **“Corruption”** means the abuse of power or position for personal gain which can manifest as favouritism, nepotism, or unethical practices that harm patient care and misallocate resources.
       - **“Department of Health and Social Care”** (DHSC) is a ministerial department support ministers in leading the nation’s health and social care to help people live more independent, healthier lives for longer.
       - **“Finance Planning and Performance Committee”** (FPPC)is responsible for ensuring the Trust has a robust financial strategy, planning framework and overseeing system planning and broader financial management responsibilities;
       - **“Financial Recovery Plan”** (FRP) is an integral part of the financial planning process. Its aim is to demonstrate a well-structured, well planned and practical way forward that will achieve financial stability and sustainability.

* + - * **“Fraud”** means deception carried out for personal gain, usually for money, depriving someone of something by deceit. Fraud can also involve the abuse of a position of Trust.
      * **“**[**Freedom of Information”** (FoI) is the Act 2000](https://ico.org.uk/for-organisations/guide-to-freedom-of-information/what-is-the-foi-act/) which gives the public a right of access to information held by public authorities. It also obliges authorities to publish certain information about their activities. The act covers any recorded information held by a public authority in England, Wales and Northern Ireland, and by UK-wide public authorities based in Scotland.
      * "**Funds held on trust**” means those funds which the Trust held at its date of incorporation or subsequently has chosen to accept;
      * **“Health Research Authority”** (HRA) is an ‘arm’s length’ body of the Department of Health and Social Care (DHSC) in England. It provides a unified national system for the governance of health research. Its main job is to look after the interests of the general public in health and social care research.
      * "**Legal Adviser**" means the properly qualified person appointed by the Trust to provide legal advice;

“**Member of the Board**” means an executive or Non-Executive Director (Member of the Board in relation to the Board of Directors includes its Chairman.)

* + - * **“Non-Executive Director”** refers to members of the Board of Directors. They are not involved in the day to day running of the business but are guardians of the governance process and monitor the Executive Directors’ activity as well as contributing to the development of strategy. They have four specific areas of responsibility: strategy; performance; risk; and people and provide independent views on resources, appointments and standards of conduct.
      * “**NHS England” (NHSE)** is the name of the regulator governing NHS Foundation Trusts. Any reference to documents, guidance or direction issues by NHSE will refer to either this body or its predecessor body;
      * “**Nominated Staff** means staff charged with the responsibility for discharging specific tasks within Standing Orders and Standing Financial Instructions;
      * “**Non-Executive Director**” (NED) refers to a Member of the Board of Directors who does not hold an executive office of the Trust;
      * **“Public Dividends Capital”** (PDC) represents taxpayers’ equity in the NHS trust.
    - **“Regulator”** means independent regulators for all health and social care services in England.
    - **“Research ethics committees”** (REC’s) considers the ethical implications of research and promoting research integrity more generally.
      * “**Staff**” means a member of staff of the Trust;
      * **“Standing Financial Instructions”** (SFI’s) has the purpose of providing control of the Trust’s financial and related activities. SFI’s identify the financial responsibilities that apply to everyone working for the Trust;
      * **“Standing Orders”** (SO’s) are a requirement by law and they regulate the way in which the proceedings and business of the Trust are conducted.
      * **“Scheme of Reservation and Delegation”** (SoRD) outlines the decisions that are reserved for the Board of Directors, and the levels of delegation the Board provides to employees and committees
      * “**Trust**” means Medway NHS Foundation Trust.
      * **“Trust Investment and Delivery Group”** (TIDG) is designed to provide a quality assurance role for business cases/investment proposals before onwards submission (to Trust Executives/FPPC/Trust Board) for approval.  It also monitors delivery of the schemes through implementation and post implementation.
      * **“Ultra Vires”** means acting beyond one’s legal power or authority
      * **“Vacancy Control Panel”** (VCP) is the committee responsible for overseeing and approving the recruitment and filling of vacant positions within the Trust. It ensures that vacancies are managed efficiently and align with budgetary constraints and organisational needs.
    1. Wherever the titles CEO, CFO, or other nominated staff are used in these instructions, it shall be deemed to include such other director or staff who have been duly authorised to represent them.
    2. Wherever the term "staff" is used and where the context permits it shall be deemed to include staff of third parties contracted to the Trust when acting on behalf of the Trust.
    3. All references in the instructions to gender shall be read as equally applicable to all genders, including male, female, non-binary and all others.
  1. **RESPONSIBILITIES AND DELEGATION**
     1. The Board has resolved that certain powers and decisions may only be exercised by the Board in formal session. These are set out in the Trust’s Constitution - Standing Orders for the Board of Directors.
     2. The Board will delegate responsibility for the performance of its functions in accordance with the Scheme of Delegation which forms part of the SFI’s.
     3. The CEO has overall executive responsibility for the Trust’s activities, is responsible to the Board for ensuring that its financial obligations and targets are met and has overall responsibility for the Trust’s system of internal control.
     4. The CEO and CFO will, as far as possible, delegate their detailed responsibilities but they remain accountable for financial control.
     5. It is a duty of the CEO to ensure that existing directors and staff and all new appointees are notified of and understand their responsibilities within these Instructions.
     6. All staff, severally and collectively, are responsible for:

1. the security of the property of the Trust;
2. avoiding loss;
3. exercising economy and efficiency in the use of resources; and
4. conforming to the requirements of the Trust’s Constitution - Standing Orders and Standing Financial Instructions.
   * 1. Any contractor or staff of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income shall be covered by these instructions. It is the responsibility of the CEO to ensure that such persons are made aware of this.
     2. For any and all directors and staff who carry out a financial function, the form in which financial records are kept and the manner in which directors and staff discharge their duties must be to the satisfaction of the Chief Financial Officer.

# AUDIT

The Trust is required to go through internal and external statutory, independent auditing to ensure the organisation is accountable and well-governed, and to deliver quality services.

External auditors provide independent assurance that the Trust is spending and accounting for public money properly. The annual external audit is a key statutory requirement for NHS organisations that should provide important and valuable insight into the financial governance of the organisation.

An internal audit as directed by Trust Management can provide a review on operations and processes that can also benefit cost savings, and ensure policies, procedures and activities of the Trust are working efficiently.

* 1. **AUDIT AND RISK COMMITTEE**
     1. External audits are a legal requirement and must be independent.
     2. Internal audits are directed by Trust Management to ensure policies, procedures and activities of the Trust are working efficiently.
     3. In accordance with Standing Orders (and as set out in the Audit Code for NHS Foundation Trusts, issued by NHSE) the Board shall establish a committee of non-executive directors as an ARC, with formal terms of reference, which will provide an independent and objective view of internal control.
     4. Where ARC feels there is evidence of ultra virestransactions, evidence of improper acts, or if there are other important matters that the committee wish to raise, the chairman of ARC should raise the matter at a full meeting of the Board. Exceptionally, the matter may need to be referred to NHS Resolution.
     5. It is the responsibility of the CFO to ensure an adequate internal audit service is provided and ARC shall be involved in the selection process when an internal audit service provider is changed.
     6. There is an independent Statutory Audit which is legal requirement to ensure the Trusts accounts are a true and fair view of its financial activities and in accordance with International Financial Reporting Standards (IFRS) as adopted in HM Treasury’s 'Financial Reporting Manual' (FReM), subject to any agreed divergences for the DHSC group, or through subordination to the Companies Act 2006.
  2. **BRIBERY, FRAUD, MONEY LAUNDERING, AND CORRUPTION**
     1. In line with their responsibilities, the CEO and CFO shall monitor and ensure compliance with the following guidance issued on bribery, fraud, money laundering and corruption:

1. the Proceeds of Crime Act 2002 (POCA) (as amended by the Serious Organised Crime and Police Act 2005 (SOCPA)),
2. the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (MLR 2017) and
3. the Terrorism Act 2000 (TA 2000) (as amended by the Anti-Terrorism, Crime and Security Act 2001 (ATCSA 2001) and the Terrorism Act 2006 (TA 2006)
   * 1. The CFO is responsible for the promotion of counter fraud measures within the Trust and, in that capacity, will ensure that the Trust cooperates with NHS Counter Fraud Authority to enable them to efficiently and effectively carry out their respective functions in relation to the prevention, detection and investigation of fraud in the NHS.
     2. The Trust shall nominate a suitable person to carry out the duties of the Local Counter Fraud Specialist, as specified by the NHS Counter Fraud Authority.
     3. The CFO will ensure that the Trust's Local Counter Fraud Specialist has received appropriate training in connection with counter fraud measures and are accredited by the Counter Fraud Professional Accreditation Board.

2.2.5 Where the Trust appoints a Local Counter Fraud Specialist whose services are provided to the Trust by an outside organisation, the CFO must be satisfied that the terms on which those services are provided are such to enable the Local Counter Fraud Specialist to carry out their functions effectively and efficiently and, in particular, that they will be able to devote sufficient time to the Trust.

* + 1. The Local Counter Fraud Specialist shall report to the Trust CFO

and shall work with NHS Counter Fraud Authority as required.

* + 1. The Local Counter Fraud Specialist and the CFO will, at the beginning of each financial year, prepare a written work plan outlining the Local Counter Fraud Specialist’s projected work for that financial year.
    2. The Local Counter Fraud Specialist shall be afforded the opportunity to attend Audit and Risk Committee meetings and other meetings of the Board of Directors, or its committees, as required.
    3. The CFO will ensure that the Local Counter Fraud Specialist:

1. keeps full and accurate records of any instances of fraud and suspected fraud;
2. reports to the Board any weaknesses in fraud-related systems and any other matters which may have fraud-related implications for the Trust;
3. has all necessary support to enable him to efficiently, effectively and promptly carry out his functions and responsibilities, including working conditions of sufficient security and privacy to protect the confidentiality of his work;
4. receives appropriate training and support, as recommended by NHS Counter Fraud Authority; and
5. participates as appropriate in activities which NHS Counter Fraud Authority is engaged, including national anti-fraud measures.
   * 1. The CFO must, subject to any contractual or legal constraints, require all Staff to co-operate with the Local Counter Fraud Specialist and, in particular, that those responsible for human resources disclose information which arises in connection with any matters (including disciplinary matters) which may have implications in relation to the investigation, prevention or detection of fraud.
     2. The CFO must also prepare an Anti-Fraud, Bribery and Corruption Procedure/Policy that sets out the action to be taken both by persons detecting a suspected fraud and the local counter fraud specialist, who is responsible for investigating it.
     3. Any Staff discovering or suspecting a loss of any kind must either immediately inform the CEO and the CFO or the Local Counter Fraud Specialist, who will then inform the CEO and the CFO. Where a criminal offence is suspected, the CFO must immediately inform the police if theft or arson is involved, but if the case involves suspicion of fraud, and corruption or of anomalies that may indicate fraud or corruption then the particular circumstances of the case will determine the stage at which the police are notified; but such circumstances should be referred to the Local Counter Fraud Specialist.
     4. The CFO is responsible for maintaining an accessible Losses and Special Payments policy to be followed by the Trust for the reporting of transactions.
     5. For losses apparently caused by theft, fraud, arson, neglect of duty or gross carelessness, except if trivial and where fraud is not suspected, the CFO must immediately notify:
6. the Board of Directors; and
7. the internal auditor
   1. **CHIEF FINANCIAL OFFICER**
      1. The CFO is responsible for:
8. 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;
9. deciding at what stage to involve the police in cases of misappropriation and other irregularities;
10. ensuring that an annual internal audit report is prepared for the consideration of ARC. The report must cover:
    1. a statement on the effectiveness of internal control;
    2. major internal control weaknesses discovered;
    3. progress on the implementation of internal audit recommendations;
    4. progress against plan over the previous year;
    5. strategic audit plan covering the coming three years;
    6. a detailed plan for the coming year.
       1. The CFO and appointed auditors (both internal and external) are entitled without necessarily giving prior notice to require and receive:
11. access to all records, documents and correspondence relating to any financial or other relevant transactions, including documents of a confidential nature;
12. access at all reasonable times to any land, premises or staff of the Trust;
13. the production of any cash, stores or other property of the Trust under staff control; and
14. explanations concerning any matter under investigation.
    1. **ROLE OF INTERNAL AUDIT**
       1. Internal Audit will review, appraise and report upon:
15. the extent of compliance with, and the financial effect of or risk associated with, relevant established policies, plans and procedures;
16. the adequacy, efficiency and application of financial and other related management controls;
17. the suitability and effective usage of financial and other related management information and data;
18. the extent to which the Trust assets and interests are accounted for and safeguarded from loss of any kind, arising from:
    1. fraud and other offences;
    2. waste, extravagance, inefficient administration;
    3. poor value for money or other causes.
       1. Whenever any matter arises which involves, or is thought to involve, irregularities concerning cash, stores, or other property or any suspected irregularity in the exercise of any function of a pecuniary nature, the Chief Financial Officer must be notified immediately.
       2. The Head of Internal Audit will normally attend ARC meetings and has a right of access to all ARC members, the Chair and Chief Executive of the Trust.
       3. The Head of Internal Audit shall be accountable to the CFO. The reporting system for internal audit shall be agreed between the CFO, ARC and the Head of Internal Audit. The agreement shall be in writing and shall comply with the guidance on reporting contained in the NHS Internal Audit Standards.
    4. **EXTERNAL AUDIT**
       1. It is for the COG to appoint or remove the external auditors at a general meeting of the COG.
       2. The Trust must ensure that the external auditor appointed by the COG meets the criteria included by NHSE within the Audit Code for NHS Foundation Trusts, at the date of appointment and on an on-going basis throughout the term of their appointment.
       3. External Audit responsibilities (in compliance with the requirements of NHSE and Schedule 10 of the 2006 NHS Act as amended) are:
          1. to be satisfied that the accounts comply with the directions provided in the Department of Health and Social Care (DHSC) Group Accounting Manual (GAM).
          2. to be satisfied that the accounts comply with the requirements of all other provisions contained in, or having effect under, any enactment which is applicable to the accounts;
          3. to be satisfied that proper practices have been observed in compiling the accounts;
          4. to be satisfied that proper arrangements have been made for securing economy, efficiency and effectiveness in the use of resources;
          5. to comply with any directions given by NHSE as to the standards, procedures and techniques to be adopted, i.e., to comply with the Audit Code for Foundation Trusts;
          6. to consider the issue of a public interest report;
          7. to certify the completion of the audit;
          8. to express an opinion on the accounts and all schedules:
          * Annual Financial accounts
          * Annual Quality Account
          * The Annual Report
          1. to refer the matter to NHSE if the Trust, or staff or director of the Trust, makes or are about to make decisions involving potentially unlawful action likely to cause a loss or deficiency.
       4. External Auditors will ensure that there is a minimum of duplication of effort between themselves, Internal Audit and NHSE. The auditors will discharge this responsibility by:
          1. reviewing the statement made by the CEO as part of the Statement on Internal Control and making a negative statement within the audit opinion if the Statement on Internal Control is not consistent with their knowledge of the Trust;
          2. reviewing the results of the work of relevant assurers, for example the Care Quality Commission (CQC), to determine if the results of the work have an impact on their responsibilities;
          3. undertaking any other work that they feel necessary to discharge their responsibilities.
       5. The Trust will provide the external auditor with every facility and all information which it may reasonably require for the purposes of its functions under Schedule 10 of the Act.
       6. The Trust shall forward a report to NHSE within 30 days (or such shorter period as NHSE may specify) of the External Auditor issuing a public interest report. The report shall include details of the Trust’s response to the issues raised within the public interest report.

# BUSINESS PLANNING, BUDGETS, BUDGETARY CONTROL AND MONITORING

* 1. **PREPARATION AND APPROVAL OF BUSINESS PLANS AND BUDGETS**
     1. The CEO and Chief Delivery Officer (CDO) will compile and submit to the Board an annual business plan. The annual business plan will contain:

1. a statement of the significant assumptions on which the plan is based;
2. details of major changes in workload, delivery of services or resources required to achieve the plan.
   * 1. The Trust will give information as to its forward planning in respect of each financial year to NHSE. This information will be prepared by the Directors, who must have regard to the views of the COG gathered through dedicated agenda items on quarterly council of governor meetings.
     2. At the start of the financial year the CFO will, on behalf of the CEO, prepare and submit budgets for approval by the Board. Such budgets will:
3. be in accordance with the aims and objectives set out in the Trust Finance plan;
4. be in accordance with any Financial Recovery Plans (FRP) or instructions from an appropriate authority;
5. accord with activity and workforce plans;
6. be produced following discussion with appropriate budget holders;
7. be prepared within the limits of available funds available to the Trust; and
8. identify potential risks.
   * 1. The CFO shall monitor financial performance against budget and business plan, periodically review them and report to the Board.
     2. Staff shall provide the CFO with all financial, statistical and other relevant information as necessary, for the compilation of such budgets, plans, estimates and forecasts.
     3. The CFO has a responsibility to ensure that adequate training is delivered on an on-going basis to budget holders to help them manage successfully.
   1. **BUDGETARY DELEGATION**
      1. The CEO on the advice of the CFO may delegate the management of a budget to permit the performance of a defined range of activities. This delegation must be in writing and be accompanied by a clear definition of:
9. the amount of the budget;
10. the purpose(s) of each budget heading;
11. individual and group responsibilities;
12. authority to exercise virement;
13. achievement of planned levels of service; and
14. the provision of regular reports.
    * 1. The CEO and delegated budget holders must not exceed the budgetary total or virement limits set by the Board.
      2. Any budgeted funds not required for their designated purpose(s) revert to the immediate control of the CEO, subject to any authorised use of virement.
    1. **BUDGETARY CONTROL AND REPORTING**
       1. The CFO will devise and maintain systems of budgetary control and financial reporting. These will include:
15. financial reports to the Board in a form approved by the Board containing:
    1. the Statement of Comprehensive Income to date showing trends and forecast year-end position;
    2. summary cash flow and forecast year-end position;
    3. Statement of Financial Position;
    4. movements in working capital;
    5. capital project spends and projected outturn against plan;
    6. explanations of material variances that explain any movements from the planned retained surplus/deficit position at the end of the current month;
    7. performance against any permissible borrowing or covenants;
    8. details of any corrective action where necessary and the Chief Executive's and/or Chief Financial Officer’s view of whether such actions are sufficient to correct the situation;
16. the issue of timely, accurate and comprehensible advice and financial reports to each budget holder, covering the areas for which they are responsible;
17. investigation and reporting of variances from financial, workload and workforce budgets;
18. monitoring of management action to correct variances; and
19. arrangements for the authorisation of budget transfers.
    * 1. The Financial reports shall be received monthly by the Trust Executive and the Finance, Performance and Planning Committee (FPPC) and bi-monthly by the Board.
      2. Budget Holders are responsible for ensuring that:
      3. any likely overspending or reduction of income which cannot be met by virement is not incurred without the prior consent of the CFO or nominated delegate.
      4. the amount provided in the approved budget is not used in whole or in part for any purpose other than that specifically authorised subject to the rules of virement;
      5. no permanent staff are appointed without the approval of the VCP.
      6. the systems of budgetary control established by the CFO are complied with fully;
      7. any business or investment cases for further funding of budgets both capital or revenue or that may have indirect impacts on budgets need to follow an approved process,
      8. there is “check and challenge” of practices with regards to efficiencies.
    1. **CAPITAL EXPENDITURE**
       1. The general rules applying to delegation and reporting shall also apply to capital expenditure. All items of capital expenditure must be referred to the CFO for inclusion in the capital planning and approval processes (including leases).
    2. **MONITORING RETURNS (Foundation Trust Acute License Duties)**
       1. The CEO is responsible for ensuring that:
20. Financial performance measures have been defined and are monitored;
21. Reasonable targets have been identified for these measures;
22. A robust system is in place for managing performance against the targets;
23. Reporting lines are in place to ensure overall performance is managed;
24. Arrangements are in place to manage/respond to adverse performance.

# ANNUAL ACCOUNTS AND REPORTS

* + 1. The CEO is responsible for the preparation and submission of annual accounts in respect of each financial year in such form as NHSE may require. The annual accounts are approved prior to submission to NHSE by those deemed by the Board to be ‘charged with governance’.
    2. The Trust's Audited Annual Accounts will be presented to the Board for approval and received by the Council of Governors at a public meeting. A copy will be laid before Parliament and copies forwarded to NHSE.

# BANK ACCOUNTS

* 1. **GENERAL**
     1. The CFO is responsible for managing the Trust’s banking arrangements and for advising the Trust on the provision of banking services and operation of accounts.
     2. The Board shall approve the banking arrangements.
  2. **BANK ACCOUNTS**
     1. The CFO is responsible for:

1. Oversight and management of bank accounts;
2. establishing separate bank accounts for the Trust’s charitable funds;
3. reporting to the Board all arrangements made with the Trust’s bankers for

accounts to be overdrawn.

* 1. **BANKING PROCEDURES**
     1. The CFO will prepare detailed instructions on the operation of bank accounts which must include:

1. the conditions under which each bank account is to be operated;
2. the limit to be applied to any overdraft;
3. those authorised to sign cheques or other orders and payments drawn through any medium on the Trust accounts and the limitation on single signatory payments.
   * 1. The CFO must advise the Trust’s bankers in writing of the conditions

under which each account will be operated.

* + 1. All funds shall be held in accounts in the name of the Trust. No staff, other than the CFO, shall open any bank account in the name of the Trust or of its hospitals/wards that otherwise imply these are operated by the Trust.
  1. **TENDERING AND REVIEW**
     1. The CFO will review the banking arrangements of the Trust at regular intervals to ensure they reflect best practice and represent best value for money.

# INCOME, FEES AND CHARGES AND SECURITY OF CASH, CHEQUES AND OTHER NEGOTIABLE INSTRUMENTS

* 1. **INCOME SYSTEMS**
     1. The CFO is responsible for designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all income due.
     2. The CFO is also responsible for the prompt banking of all monies received.
     3. The Trust will carry on activities for the purpose of making additional income available in order to better carry on the Trust’s principal purpose, subject to any restrictions in NHSE’s authorisation and as stated in the Constitution.
  2. **FEES AND CHARGES**
     1. The CFO is responsible for approving and regularly reviewing the level of all fees and charges. Independent professional advice will be taken as necessary.
     2. All staff must inform the CFO promptly of money due arising from transactions which they initiate/deal with, including all contracts, leases, tenancy agreements, private patient undertakings and other transactions.
  3. **DEBT RECOVERY**
     1. The CFO is responsible for the appropriate recovery action on all outstanding debts and holds a co-responsibility for salary overpayments with the Human Resources team.
     2. Income not received should be dealt with in accordance with losses procedures.
     3. Overpayments should be detected (or preferably prevented) and recovery initiated.
  4. **SECURITY OF CASH, CHEQUES AND OTHER NEGOTIABLE INSTRUMENTS**
     1. The CFO is responsible for:

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 or electronic records;
3. the provision of adequate facilities and systems for staff whose duties include collecting and holding cash, including the provision of safes or lockable cash boxes, the procedures for keys and for coin operated machines;
4. prescribing systems and procedures for handling cash and negotiable securities on behalf of the Trust.
   * 1. Official money shall not under any circumstances be used for the encashment of private cheques.
     2. All cheques, postal orders, cash etc., shall be banked intact. Disbursements shall not be made from cash received, except under arrangements approved by the CFO.
     3. The holders of safe keys shall not accept unofficial funds for depositing in their safes unless such deposits are in special sealed envelopes or locked containers. It shall be made clear to the depositors that the Trust is not to be held liable for any loss and written indemnities must be obtained from the organisation or individuals absolving the Trust from responsibility for any loss.
     4. Where cash collection is undertaken by an external organisation this shall be subject to such security and other conditions as required by the CFO.
     5. Any loss or shortfall of cash, cheques or other negotiable instruments, however occasioned, shall be reported immediately in accordance with the agreed procedure for reporting losses. Any loss or surplus of cash should be immediately reported to the CFO.
     6. All payments made on behalf of the Trust to third parties should normally be made using the Bankers Automated Clearing System (BACS), or by crossed cheque and drawn in accordance with these instructions, except with the agreement of the CFO, as appropriate, who shall be satisfied about security arrangements. Uncrossed cheques shall be regarded as cash.

# CONTRACTS WITH COMMISSIONERS

* 1. Following engagement and scrutiny by the Head of Contracts and the Associate Director of Income and Contracts, the CFO is ultimately responsible for negotiating contracts with commissioners for the provision of services to patients in accordance with the Business Plan, as per the NHS Standard Contract 2024/25. These must be approved and signed by the CEO.
  2. In carrying out these functions, the CEO should consider the advice of the CFO regarding:

1. costing and pricing of services;
2. payment terms and conditions;
3. billing systems and cash flow management;
4. any other matters of a financial nature;
5. the contract negotiation process and timetable;
6. the provision of contract data;
7. amendments to contracts.
   1. Contracts with commissioners shall comply with best practice and shall be so devised as to minimise risk whilst maximising the Trust's opportunity to generate income. Contracts with commissioners are legally binding and appropriate legal advice, identifying the organisation’s liabilities under the terms of the contract, should be considered.
   2. The CFO shall produce regular reports detailing actual and forecast contract income with a detailed assessment of the impact of the variable elements of income.
   3. The Trust will maintain a public and up-to-date schedule of the authorised goods and services which are being currently provided, including non-mandatory health services.

# TERMS OF SERVICE AND PAYMENT OF DIRECTORS AND STAFF

* 1. **REMUNERATION AND TERMS OF SERVICE**
     1. In accordance with the Constitution the Board shall establish a Nominations and Remuneration Committee, with clearly defined terms of reference, specifying which posts fall within its area of responsibility, its composition and the arrangements for reporting.
  2. **FUNDED ESTABLISHMENT**
     1. The workforce plans incorporated within the annual budget will form the funded establishment.
     2. The funded establishment of any department may not be varied without the approval of the Vacancy Control Panel (VCP) excepting in cases where there is no additional cost demonstrated.
  3. **STAFF APPOINTMENTS**
     1. No director or staff may engage, re-engage, or regrade staff, either on a permanent or temporary nature, or hire agency staff, or agree to changes in any aspect of remuneration:

1. unless authorised to do so by the VCP.
   * 1. The Board will approve procedures presented by the CEO for the determination of commencing pay rates, condition of service, etc., for those staff outside of Agenda for Change (AfC).
     2. A signed copy of the contract/appointment form and other such documents as they may require shall be sent to the Chief People Officer (CPO) within one week of the staff commencing duty.
     3. A termination of employment form and such other documents as the CPO may require shall be submitted in the prescribed form immediately upon the effective date of a member of staff’s resignation, retirement or termination being known. Where staff fails to report for duty in circumstances which suggest that he has left without notice the CPO shall be informed immediately.
     4. The CPO shall be notified immediately upon the effective date of any change in state of employment or personal circumstances of any staff being known.
     5. All-time records, pay sheets, and other pay records and notifications shall be in a form approved by the CPO and shall be certified and submitted in accordance with the relevant instructions.
   1. **PROCESSING OF PAYROLL**
      1. The CPO is responsible for:
2. specifying timetables for submission of properly authorised time records and other notifications;
3. the final determination of pay;
4. making payment on agreed dates;
5. agreeing method of payment.
   * 1. The CPO will issue instructions regarding the conditions upon which the following will apply. The CFO has ultimate responsibility regarding the process for actually enacting points ‘g’, ‘h’, and ‘I’:
6. verification and documentation of data;
7. the timetable for receipt and preparation of payroll data and the payment of staff. All staff shall be paid by bank credit transfer, unless otherwise agreed by the CPO;
8. maintenance of subsidiary records for superannuation, income tax, social security and other authorised deductions from pay;
9. security and confidentiality of payroll information;
10. checks to be applied to completed payroll before and after payment;
11. authority to release payroll data under the provisions of the Data Protection Act;
12. methods of payment available to various categories of staff;
13. procedures for payment by cheque, bank credit, or cash to staff;
14. procedures for the recall of cheques and bank credits;
15. overpayments, pay advances and their recovery;
16. separation of duties of preparing records and handling cash;
17. a system to ensure the recovery from leavers of sums of money and property due by them to the Trust.
    * 1. The CFO will issue instructions regarding the maintenance of regular and independent reconciliation of pay control accounts.
      2. Appropriately nominated managers have delegated responsibility for:
18. submitting time records and other notifications in accordance with agreed timetables;
19. completing time records and other notifications in accordance with the CPO’s instructions and in the form prescribed by the CPO.
20. submitting termination forms in the prescribed form immediately upon knowing the effective date of resignation, termination or retirement. Where staff fail to report for duty in circumstances that suggest they have left without notice, the CPO must be informed immediately.
    * 1. Regardless of the arrangements for providing the payroll service, the CFO shall ensure that the chosen method is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies.
      2. Advances of pay may only be given to staff to ensure timely remuneration of pay earned or reimbursement of legitimate expenses incurred in advance of normal pay processing. Loans may not be made to staff even if against potential future earnings.
      3. Adjustments to pay due to Salary Sacrifice Schemes (season tickets, fleet cars, and bicycle purchase scheme) will be actioned through payroll.
      4. The circumstances under which the Trust reimburse expenses incurred by staff carrying out business activity, as well as other categories of expense, are set out in the respective business travel and expenses policies and guidance on QPulse. Budget holders should ensure they are familiar with such policies and guidance.
    1. **Staff Expenses**
       1. The Chief Financial Officer and Chief People Officer are jointly responsible for establishing procedures for the management of expense claims submitted by Trust employees.

They shall arrange for duly approved expense claims, which are in accordance with the Trust’s expense policy, to be processed through the Trust’s payroll system Expense claims shall be authorised in accordance with the Scheme of Delegation.

* + 1. The Chief Financial Officer and Chief People Officer shall refer to the Trust’s general policies on staff expenses and may reject expense claims where there are material breaches of Trust policies. In this regard the Chief Financial Officer shall liaise with the Chief Executive where appropriate.
  1. **CONTRACTS OF EMPLOYMENT**
     1. The CPO is responsible to the Trust Board for:

1. ensuring that all staff are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation;
2. dealing with variations to, or termination of, contracts of employment.
3. The CPO will be responsible for ensuring the Trust has processes and procedures in place that ensure compliance with HM Treasury Guidance on Public Sector Exit Payments.

# NON-PAY EXPENDITURE

* 1. **Delegation of Authority**
     1. The Board will approve the level of non-pay expenditure on an annual basis and the CEO will determine the level of delegation to budget managers.
     2. The CEO will set out in the Scheme of Delegation:

1. the list of requisitioners who are authorised to place requisitions for the supply of goods and services;
2. the maximum level of each requisition and the system for authorisation above that level.
   * 1. The CEO shall set out procedures on the seeking of professional advice regarding the supply of goods and services.
   1. **CHOICE, REQUISITIONING, ORDERING, RECEIPT AND PAYMENT FOR GOODS AND SERVICES**
      1. The Trust’s Associate Director of Procurement shall be responsible for ensuring that the Trust complies with all applicable laws in relation to choice, requisitioning, ordering and receipt for goods and services. The CFO shall be responsible for the prompt payment of accounts and claims. Payment of contract invoices shall be in accordance with contract terms.
      2. The CFO will:
3. advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds (whole life costs) should be incorporated in standing orders and regularly reviewed;
4. prepare procedural instructions where not already provided in the Scheme of Delegation or procedure notes for budget holders on the obtaining of goods, works and services incorporating the thresholds;
5. be responsible for the prompt payment of all properly authorised accounts and claims;
6. be responsible for designing and maintaining a system of verification, recording and payment of all amounts due. The system shall provide for:
   1. A list of directors/staff authorised to certify requisitions, orders, goods receipts or invoices.
   2. Certification by either hard copy or electronic means that:
      * goods have been duly received, examined and are in accordance with specification and the prices are correct;
      * work done or services rendered have been satisfactorily carried out in accordance with the order, and, where applicable, the materials used are of the requisite standard and the charges are correct;
      * in the case of contracts based on the measurement of time, materials or expenses, the time charged is in accordance with the time sheets, the rates of labour are in accordance with the appropriate rates, the materials have been checked as regards quantity, quality, and price and the charges for the use of vehicles, plant and machinery have been examined;
      * where appropriate, the expenditure is in accordance with regulations and all necessary authorisations have been obtained;
      * the account is arithmetically correct;
      * the account is in order for payment.
   3. A timetable and system for submission to the Chief Financial Officer of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment.
   4. Instructions to staff regarding the handling and payment of accounts within the Finance Department.
7. be responsible for ensuring that payment for goods and services is only made once the goods and services are received, (except as below).
8. ensure compliance with NHSE guidance on use of non-clinical agency and consultancy spend
   * 1. Prepayments are only permitted where exceptional circumstances apply. In such instances:
9. Prepayments are only permitted where the financial advantages outweigh the disadvantages and the intention is not to circumvent cash limits;
10. the appropriate person must provide, in the form of a written report, a case setting out all relevant circumstances of the purchase. The report must set out the effects on the Trust if the supplier is at some time during the course of the prepayment agreement unable to meet his commitments;
11. the CFO will need to be satisfied with the proposed arrangements before contractual arrangements proceed; and
12. the budget holder is responsible for ensuring that all items due under a prepayment contract are received and he/she must immediately inform the appropriate person if problems are encountered.
    * 1. Official Orders, either hard-copy or electronically generated, must:
13. be uniquely and consecutively numbered;
14. be in a form approved by the CFO;
15. state the Trust’s terms and conditions of trade;
16. only be issued to, and used by, those duly authorised by the CEO
    * 1. Managers and budget holders must ensure that they comply fully with the guidance and limits specified by the CFO and that:
17. all contracts other than for a simple purchase permitted within the Scheme of Delegation or delegated budget, leases, tenancy agreements and other commitments which may result in a liability are notified to the CFO advance of any commitment being made;
18. contracts above specified thresholds are notified, advertised and awarded in accordance with current legislation on public procurement;
19. no order shall be issued for any item or items to any supplier that has made an offer of gifts, reward or benefit to directors or staff, other than:
    1. isolated gifts of a trivial character or inexpensive seasonal gifts, such as calendars;
    2. conventional hospitality, such as lunches in the course of working visits;
    3. where the CEO has approved the order, in writing, being satisfied that the supplier represents the most appropriate choice.
20. no requisition/order is placed for any item or items for which there is no budget provision unless authorised by the CFO on behalf of the CEO through a Trust investment governance process;
21. all goods, services, or works are ordered on an official order, either in hard copy or electronic media, except works and services executed in accordance with a contract or purchases from petty cash and purchases using a purchasing card;
22. orders are not split or otherwise placed in a manner devised so as to avoid the financial thresholds;
23. goods are not taken on trial or loan in circumstances that could commit the Trust to a future uncompetitive purchase;
24. changes to the list of directors/staff authorised to certify invoices are notified to the CFO;
25. purchases from petty cash and via Trust credit card are restricted in value and by type of purchase in accordance with instructions issued by the CFO;
26. petty cash records are maintained in a form as determined by the CFO.
    * 1. The CFO shall ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with best practice. The technical audit of these contracts shall be the responsibility of the relevant Executive Director or Director.
    1. **LEGALLY BINDING AGREEMENTS (e.g. leases)**
       1. Any documents pertaining to leases or rental agreements must be vetted by the Trust investment governance process to enable insurance issues and technical accounting treatment to be determined.
       2. All lease agreements must be signed on behalf of the Trust by an Executive Director in addition to being accompanied by the usual order and duly authorised in accordance with SFI’s.
    2. **EXPENDITURE ON DRUGS**
       1. All drugs should be purchased by Pharmacy and not direct with suppliers by service teams.
       2. The clinical criteria for the introduction of new drugs must be in accordance with

the Trust’s clinical policies and procedures.

* + 1. The introduction of new drugs costing less than £25,000 per annum (full year effect) may be authorised by the Medicines Management Group through submission of a financial assessment, providing such costs can be met from within existing budget. Between £25,000 and £100,000 can be approved by the CMO, providing such costs can be met from within existing budget. Above these amounts or outside of budget, a business case needs to be made to the Trust Investment Group (TIG). Any expenditure on drugs e.g. those off the Formulary, and High Cost drugs commissioned externally outside of these limits without prior approval is not authorised and is a contravention of the SFI’s.

# EXTERNAL BORROWING, PUBLIC DIVIDEND CAPITAL AND INVESTMENTS

The CFO will be responsible for the management of the Trust’s cash

flow.

* 1. **EXTERNAL BORROWING**
     1. The Trust can access financial assistance through mechanisms as outlined in the Secretary of State’s guidance under section 42A of the National Health Service Act 2006.
     2. The Trust will secure the most preferential interest rates for borrowing.
     3. The CFO will advise the Board concerning the Trust's ability to pay interest on, and repay, both the originating capital debt and any proposed new borrowing. The CFO is also responsible for reporting periodically to the Board concerning the originating debt and all loans and overdrafts and associated interest.
     4. The CFO shall be responsible for advising the Trust Board regarding the Trust's ability to repay Public Dividend Capital (PDC) and long-term loan principal together with the payment of dividends on PDC and interest on such borrowings. The CFO shall also be responsible for reporting periodically to the Trust Board concerning all loans or short-term borrowings.
     5. Any application for new borrowing will only be made by the CFO or by staff so delegated by the Board.
     6. In accordance with the Trust Articles of Association the CFO must prepare detailed procedural instructions as per NHSE procedure, concerning applications for new borrowing which comply with instructions issued by the Independent Regulator.
     7. All short-term borrowings should be kept to the minimum period of time possible, consistent with the overall cash flow position. Any short-term borrowing requirement in excess of one month must be authorised by the CFO.
     8. All long-term borrowing must be consistent with the plans outlined in the current 5-year strategic plan or an appropriately approved FRP.
     9. Assets protected under the authorisation agreement with the Independent Regulator shall not be used as collateral for borrowing. Non-protected assets will be eligible as security for a loan.
  2. **INVESTMENTS**
     1. The Trust is not permitted to invest when in deficit and in receipt of support.
     2. Temporary cash surpluses must be held only in such investments and with such financial institutions as approved by the Board and within the terms of guidance issued by the Independent Regulator.
     3. The CFO is responsible for advising the Board on investment strategy and shall report periodically to the Board concerning the performance of investments held.
  3. **FOREIGN EXCHANGE CONTRACTS**
     1. Foreign exchange contracts can only be entered into for the purpose of obtaining best value for money when contracts are taken out in foreign currencies. Foreign exchange contracts will not be entered into for the purpose of trading for profit in foreign currencies.
     2. Foreign exchange contracts can only be entered into with the direct knowledge and authorisation of the CFO. All contracts must be signed on behalf of the Trust by the CFO (or in his absence his delegated colleague). The goods or services which are being purchased with the foreign exchange currency will have the appropriate order and duly authorised in accordance with SFI’s.
     3. The Board will be informed of any such foreign exchange contracts entered into.

# CAPITAL INVESTMENT, ASSET REGISTERS AND SECURITY OF ASSETS

* 1. **CAPITAL INVESTMENT**
     1. The CEO:

1. shall ensure that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon business plans;
2. is responsible for the management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost;
3. shall ensure that the capital investment is not undertaken without the availability of resources to finance all revenue consequences, including capital charges.
   * 1. Every capital expenditure proposal must be taken through the Trust investment governance processes, in accordance with the Trust business case policy:
4. that a business case is produced setting out:
   1. an option appraisal of potential benefits compared with known costs to determine the option with the highest ratio of benefits to costs; and
   2. appropriate project management and control arrangements;
5. that the CFO has certified professionally to the costs and revenue consequences detailed in the business case;
6. that the CEO has certified to indicate endorsement of the operational assumptions.
7. that the business case is submitted and approved in accordance with delegated powers.
8. that all proposals to lease, hire or rent fixed assets have been subject to appraisal of their impact on the Trust’s ability to achieve its financial targets and subject to legal advice, from the Trust’s legal adviser, on the terms of the proposed contract.
   * 1. For capital schemes where the contracts stipulate stage payments, the CEO will issue procedures for their management.
     2. The CFO shall issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure.
     3. The approval of a capital programme shall not constitute approval for expenditure on any scheme.
     4. The CEO shall by delegation issue to the manager responsible for any scheme:
9. specific authority to commit expenditure;
10. authority to proceed to tender;
11. approval to accept a successful tender.
    * 1. The CEO will issue a scheme of delegation for capital investment and the Trust’s Standing Orders.
      2. The CFO shall issue procedures governing the financial management, including variations to contract, of capital investment projects and valuation for accounting purposes.
    1. **ASSET REGISTERS**
       1. The CEO or nominated delegate, is responsible for the maintenance of registers of assets, taking account of the advice of the CFO concerning the form of any register and the method of updating, and arranging for a physical check of assets against the asset register to be conducted once a year.
       2. The Trust shall maintain a publicly available property register recording protected property, in accordance with the guidance issued by the Independent Regulator.
       3. The Trust may not dispose of any protected property without the approval of the Independent Regulator. This includes the disposal of part of the property or granting an interest in it. Where protected property is lost or disposed of, the value must be removed from the accounting records and each disposal must be validated by reference to authorisation documents and invoices (where appropriate).
       4. The CFO shall approve procedures for reconciling balances on protected property accounts in ledgers against balances on protected property registers.

Non-protected assets may be used to raise funds for the development of services.

* 1. **SECURITY OF ASSETS**
     1. The overall control of all assets is the responsibility of the CEO.
     2. Asset control procedures (including protected property, non-protected assets, cash, cheques, negotiable instruments and donated assets) must be approved by the CFO. This procedure shall make provision for:

1. recording managerial responsibility for each asset;
2. identification of additions and disposals;
3. identification of all repairs and maintenance expenses;
4. physical security of assets;
5. periodic verification of the existence of, condition of, and title to, assets recorded;
6. identification and reporting of all costs associated with the retention of an asset;
7. reporting, recording and safekeeping of cash, cheques and negotiable instruments.
   * 1. All discrepancies revealed by verification of physical assets to the asset register shall be notified to the CFO.
     2. Whilst staff has a responsibility for the security of property of the Trust, it is the responsibility of directors and senior staff in all disciplines to apply such appropriate routine security practices in relation to property of the Trust as may be determined by the Board. Any breach of agreed security practices must be reported in accordance with instructions.
     3. Any damage to the Trust’s premises, vehicles and equipment, or any loss of equipment, stores or supplies must be reported by staff in accordance with the procedure for reporting losses.
     4. Where practical, assets should be marked as Trust property.
     5. Private use of the Trust’s assets

Use may only be made of the Trust’s assets in the pursuance of the Trust’s business unless use of the assets for private or other business is explicitly approved in writing. No such use is implied by previous practice. Approval to use the Trust’s assets shall be granted as appropriate by the relevant line manager or a member of senior management of the Trust, dependent upon the value of the asset and the use requested.

# STORES AND RECEIPT OF GOODS

* 1. Subject to the responsibility of the CFO for the systems of control, overall responsibility for the control of stores shall be delegated to staff by the CEO. The day-to-day responsibility may be delegated by him to departmental staff and stores managers/keepers, subject to such delegation being entered in a record available to the CFO. The control of pharmaceutical stocks shall be the responsibility of a designated pharmaceutical staff; the control of fuel oil of a designated estates manager.
  2. The responsibility for security arrangements and the custody of keys for all stores and locations shall be defined in writing by the designated manager/pharmaceutical staff in the Trust Medicines Management SOP regarding responsibility and custody. Wherever practicable, stocks should be marked as property of the Trust.
  3. The CFO shall set out procedures and systems to regulate the stores including records for receipt of goods, issues, returns and losses.
  4. Stocktaking arrangements shall be agreed with the CFO and there shall be an appropriate physical check at least once a year.
  5. The designated manager/pharmaceutical staff shall be responsible for a system approved by the CFO for a review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable articles.

# DISPOSALS AND CONDEMNATIONS, LOSSES AND SPECIAL PAYMENTS

This section must be read in conjunction with the “Losses and Special Payments Procedure” on QPulse.

* 1. **DISPOSALS AND CONDEMNATIONS**
     1. The CFO shall prepare detailed procedures for the disposal of assets including condemnations, scrap materials and items surplus to requirements and ensure that these are notified to managers. The Trust may not dispose of any protected property without the approval of the Independent Regulator. These procedures shall comply with all appropriate Standing Orders and SFI’s in addition to the requirements specified in the Trust’s Policies and Procedures.
     2. When it is decided to dispose of a Trust asset, the head of department or authorised deputy will determine and advise the Chief Financial Officer of the estimated market value of the item, taking account of professional advice where appropriate.
     3. All unserviceable articles shall be:

1. condemned or otherwise disposed of by staff authorised for that purpose by the CFO;
2. recorded by the condemning staff in a form approved by the CFO which will indicate whether the articles are to be converted, destroyed or otherwise disposed of. All entries shall be confirmed by the countersignature of a second staff member authorised for the purpose by the CFO.
   * 1. The condemning staff shall satisfy themselves as to whether or not there is evidence of negligence in use and shall report any such evidence to the CFO who will take the appropriate action.
   1. **LOSSES AND SPECIAL PAYMENTS**
      1. The CFO must prepare procedural instructions on the recording of and accounting for condemnations, losses and special payments.
      2. Any staff discovering or suspecting a loss of any kind must either immediately inform their head of department, who must immediately, or without any undue delay depending on the seriousness of the loss, inform the CEO and the CFO. Where a criminal offence is suspected, the CFO must immediately inform the Local Security Management Specialist and the police.
      3. For losses apparently caused by theft, arson, neglect of duty or gross carelessness, the CFO must immediately notify:
3. the Board, and
4. the Local Counter Fraud Manager and
5. the Local Security Management Specialist.
   * 1. Within limits established by the Trust Board, or ARC through its delegated authority, may consider and if thought fit, shall approve the writing-off of losses.
     2. The CFO shall take any necessary steps to safeguard the Trust’s interests in bankruptcies and company liquidations.
     3. For any loss, the CFO should consider whether any insurance claim can be made against insurers.
     4. The CFO shall maintain a Losses and Special Payments Register in which write-off action is recorded.

# INFORMATION TECHNOLOGY

* 1. The CDO, who is responsible for the accuracy and security of the computerised financial data of the Trust, shall:

1. devise and implement any necessary procedures to ensure adequate (reasonable) protection of the Trust’s data, programs and computer hardware for which he/she is responsible from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard for the Data Protection Act 2018;
2. ensure that adequate (reasonable) controls exist over data entry, processing, storage, transmission and output to ensure security, privacy, accuracy, completeness, and timeliness of the data, as well as the efficient and effective operation of the system;
3. ensure that adequate controls exist such that the computer operation is separated from development, maintenance and amendment;
4. ensure that an adequate management audit trail exists through the computerised systems (including those obtained by external agency arrangements) and that such computer audit reviews as he/she may consider necessary are being carried out.
5. ensure the Trust has a Data Protection lead
   1. The CFO shall satisfy him/herself that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy will be obtained from them prior to implementation.
   2. The CFO shall ensure that contracts for computer services for financial applications with another health organisation or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage. The contract should also ensure rights of access for audit purposes.
   3. Where another health organisation or any other agency provides a computer service for financial applications, the CFO shall periodically seek assurances that adequate controls are in operation.
   4. Where computer systems have an impact on corporate financial systems the CEO shall satisfy themselves that:
6. systems acquisition, development and maintenance are in line with corporate policies and documents such as a Digital Data and Technology Strategy (DDaT);
7. data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists;
8. CFO staff have access to such data;
9. such computer audit reviews as are considered necessary are being carried out;
10. any changes to such systems shall be notified to and approved by the CFO and the CDO;
11. appropriate disaster recovery and contingency arrangements are in place to

ensure continuity in execution of the Trust’s business.

* 1. The CDO is responsible to the Board for setting the Trust DDaT Strategy and monitoring progress towards implementing that strategy.
  2. All new systems must be approved by DDaT Group as to their suitability, value for money and compliance with any set strategy. For the avoidance of doubt, this approval is also required for new systems (or upgrades) acquired by any subsidiary or related party where they will be hosted on or be interoperable with the Trust’s digital infrastructure

# PATIENT PROPERTY

* 1. The Trust has a responsibility to provide safe custody for money and other personal property (hereafter referred to as "property") handed in by patients, in the possession of unconscious or confused patients, or found in the possession of patients dying in hospital or dead on arrival.
  2. The CEO is responsible for ensuring that patients or their guardians, as appropriate, are informed before or at admission by:
* notices and information booklets,
* hospital admission documentation and property records,
* the oral advice of administrative and nursing staff responsible for admissions,

The Trust will not accept responsibility or liability for patients' property brought into Health Service premises, unless it is handed in for safe custody and a copy of an official patients' property record is obtained as a receipt.

* 1. The CNO in consultation with the CFO must 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. Due care should be exercised in the management of a patient's money in order to maximise the benefits to the patient.

# CHARITABLE FUNDS - FUNDS HELD ON TRUST

* 1. **INTRODUCTION**
     1. The discharge of the Charitable Fund’s corporate trustee responsibilities is distinct from its responsibilities for corporate funds and may not necessarily be discharged in the same manner, but there must still be adherence to the overriding general principles of financial regularity, prudence and propriety. In particular, the purchasing rules and delegated financial limits that apply to Trust purchasing also apply to charitable funds purchasing. Trustee responsibilities cover both charitable and non-charitable purposes. The CFO shall ensure that each fund is managed appropriately with regard to its purpose and to its requirements.
     2. This Section of the SFI’s shall be interpreted and applied in conjunction with the rest of these Instructions, subject to modifications contained herein.
     3. The Board hereby nominates the CFO to have primary responsibility to the Board for ensuring that these SFI’s are applied.
     4. The Charitable Funds Committee (CFC) is a Committee of the Corporate Trustee of the Charitable Funds (the Trust’s Board of Directors). Its purpose is to undertake the routine management of the Charitable Funds and to give additional assurance to the Trustee that the Trust’s charitable activities are within the law and regulations set by the Charity Commissioners for England and Wales. The CFC on behalf of the Charitable Trustee is responsible for fundraising in compliance with all statutes and regulations. The Directors with responsibility for Fundraising and Finance will advise the CFC.
  2. **EXISTING CHARITABLE FUNDS**
     1. The CFO shall arrange for the administration of all existing charitable funds and shall ensure that a governing instrument exists for every charitable fund and shall produce detailed codes of procedure covering every aspect of the financial management of funds held on trust, for the guidance of directors and staff. Such guidelines shall identify the restricted nature of certain funds where applicable.
     2. The CFC as part of its remit review the funds in existence and make recommendations to the Charitable Fund’s corporate trustees regarding the potential for rationalisation of such funds within statutory guidelines.
     3. The CFC may recommend an increase in the number of funds where this is consistent with the Charitable Funds corporate trustee policy for ensuring the safe and appropriate management of restricted funds, e.g., designation for specific wards or departments.
  3. **NEW CHARITABLE FUNDS**
     1. The CFO shall arrange for the creation of a new charitable fund where funds and/or other assets, received in accordance with the Charitable Funds corporate trustee’s policies, cannot adequately be managed as part of an existing fund.
     2. Where no fund matches a donor’s specific purpose the advice of the CFC should be sought to establish if a new fund is required or whether the donation should be rejected if the donor’s wishes cannot be accommodated.
  4. **SOURCES OF NEW FUNDS**
     1. In respect of Donations, the CFO shall:

1. provide guidelines to the Charitable Fund corporate trustees as to how to proceed when offered funds. These to include:
   1. the identification of the donors’ intentions;
   2. where possible, the avoidance of new trusts;
   3. the avoidance of impossible, undesirable or administratively difficult objects;
   4. sources of immediate further advice;
   5. treatment of offers for personal gifts.
2. provide secure and appropriate receipting arrangements which will indicate that funds have been accepted directly into the Charitable Funds and that the donor's intentions have been noted and accepted.
   * 1. In respect of Legacies and Bequests, the CFO shall:
3. provide guidelines to staff of the Charitable Funds covering any approach regarding:
   1. the wording of wills;
   2. the receipt of funds/other assets from executors;
4. where necessary, obtain grant of probate, or make application for grant of letters of administration, where the Charitable Funds are the beneficiary;
5. be empowered, on behalf of the Charitable Funds corporate trustees, to negotiate arrangements regarding the administration of a will with executors and to discharge them from their duty;
6. be directly responsible for the appropriate treatment of all legacies and bequests;
7. be kept informed of all enquiries regarding legacies and keep an appropriate record. After the death of a testator all correspondence concerning a legacy shall be dealt with on behalf of the Trust by the Chief Financial Officer, who alone shall be empowered to give an executor a good discharge.
   * 1. In respect of Fund-raising, the Charity and Fundraising Manager of the Medway Hospital Charity will:
8. deal with all arrangements for fund-raising by and/or on behalf of the Charitable Funds and ensure compliance with all statutes and regulations;
9. be empowered to liaise with other organisations/persons raising funds for this Body and provide them with an adequate discharge. The Director of Communication and Engagement shall be the only staff empowered to give approval for such fund- raising subject to the overriding direction of the Board;
10. be responsible for alerting the Board to any irregularities regarding the use of the Charitable Fund’s name or its registration numbers; and
11. be responsible for the appropriate treatment of all funds received from this source.
12. be required to advise the Board on the financial implications of any proposal for fund raising activities which the Trust may initiate, sponsor or approve.
    * 1. In respect of Charitable Fund’s Trading Income, the CFO shall:
13. be primarily responsible, along with other designated staff, for any trading

undertaken by the Charitable Fund’s as corporate trustee;

1. be primarily responsible for the appropriate treatment of all funds received from this source.
   * 1. In respect of Investment Income, the CFO shall be responsible for the appropriate treatment of all dividends, interest and other receipts from this source (see below).
   1. **INVESTMENT MANAGEMENT**
      1. The CFO shall be responsible for all aspects of the management of the investment of funds held on trust. The issues on which they shall be required to provide advice to the Charitable Fund’s corporate trustees shall include:
2. the formulation of investment policy within the powers of the Charitable Funds under statute and within governing instruments to meet its requirements with regard to income generation and the enhancement of capital value;
3. the reporting of investment performance
   1. **DISPOSITION MANAGEMENT**
      1. The exercise of the Charitable Funds dispositive discretion shall be managed by the Charitable Trustees in conjunction with the Charitable Funds corporate trustees. In so doing he shall be aware of the following:
4. the objects of various funds and the designated objectives;
5. the availability of liquid funds within each trust;
6. the powers of delegation available to commit resources;
7. the avoidance of the use of Trust funds to discharge Charitable Fund liabilities (except where administratively unavoidable) and to ensure that any indebtedness to the Trust shall be discharged by Charitable Funds at the earliest possible time;
8. that funds are to be spent rather than preserved, subject to the wishes of the donor and the needs of the Charitable Funds;
9. the definitions of "charitable purposes" as agreed with the Charity Commission.
   1. **BANKING SERVICES**
      1. The CFO shall advise the Board and, with its approval, shall ensure that appropriate banking services are available to the Charitable Funds as corporate trustee. These bank accounts should permit the separate identification of liquid funds to each trust where this is deemed necessary by the Charity Commission.
   2. **ASSET MANAGEMENT**
      1. Assets in the ownership of or used by the Charitable Funds as corporate trustee, shall be maintained along with the general estate and inventory of assets of the Charitable Fund. The Chief Financial Officer shall ensure:
10. that appropriate records of all assets owned by the Charitable Fund as corporate trustee are maintained and that all assets, at agreed valuations, are brought to account;
11. that appropriate measures are taken to protect and/or to replace assets. These to include decisions regarding insurance, inventory control and the reporting of losses;
12. that donated assets received on trust shall be accounted for appropriately;
13. that all assets acquired from funds held on trust which are intended to be retained within the trust funds are appropriately accounted for.
    1. **REPORTING**
       1. The CFO shall ensure that regular reports are made to the Charitable Funds corporate trustees with regard to, inter alia, the receipt of funds, investments and the disposition of resources.
       2. The CFO shall prepare annual accounts in the required manner which shall be submitted to the Charitable Funds corporate trustees within agreed timescales.
       3. The Charity and Fundraising Manager shall prepare an annual trustees' report (separate reports for charitable and non-charitable trusts) and the required returns to the Independent Regulator and the Charity Commission for adoption by the Charitable Funds corporate trustees.
    2. **ACCOUNTING AND AUDIT**
       1. The CFO shall maintain all financial records to enable the production of reports as above and to the satisfaction of internal and external audit.
       2. The CFO shall ensure that the records, accounts and returns receive adequate scrutiny by internal audit during the year and will liaise with external audit and provide them with all necessary information.
       3. The Charitable Funds corporate trustees shall be advised by the CFO on the outcome of the Charitable Funds annual audit. The CEO shall submit the Management Letter to the Charitable Funds corporate trustees.
    3. **ADMINISTRATION COSTS**
       1. The CFO shall identify all costs directly incurred in the administration of funds held on trust and, in agreement with the Finance, shall charge such costs to the appropriate trust accounts.
    4. **TAXATION AND EXCISE DUTY**
       1. The CFO shall ensure that the Charitable Funds liability to taxation and excise duty is managed appropriately, taking full advantage of available concessions, through the maintenance of appropriate records, the preparation and submission of the required returns and the recovery of deductions at source.

# INDUCEMENTS and DECLARATION OF INTERESTS

* 1. **ACCEPTANCE OF GIFTS AND HOSPITALITY**
     1. The acceptance of gifts, hospitality or consideration of any kind from contractors and other suppliers of goods or services as an inducement or reward is not permitted under the Bribery Act 2010. Staff must comply with national guidance ‘Standards of Business Conduct for NHS Staff and any guidance and directions issued by the Independent Regulator.
     2. All staff will be responsible for notifying the Company Secretary who will record in writing, any gift, hospitality or sponsorship accepted (or refused) by staff on behalf of the Trust.
     3. Any offers for gifts, hospitality or sponsorship that do not comply with the Trust's Standard of Business Conduct Policy, should be courteously but firmly refused and the firm or individual notified of the Trust’s procedures and standards
  2. **DECLARATION OF INTERESTS**
     1. The Company Secretary shall be advised of declared pecuniary interests of members of the Board for recording in a register they will maintain for that purpose.
     2. All other staff should declare any relevant interest in accordance with the standards of Business Conduct which should be updated annually.
  3. **PRIVATE TRANSACTIONS**
     1. Staff having official dealings with contractors or other suppliers of goods or services should avoid transacting any kind of private business with them by means other than normal commercial channels. No favor or preference as regards price or otherwise which is not generally available should be sought or accepted.

# RETENTION OF DOCUMENTS

* 1. The CEO or nominated delegate shall be responsible for defining retention periods and maintaining archives for all documents required to be retained as directed by law, where applicable.
  2. The documents held in archives shall be capable of retrieval by authorised persons.
  3. Documents so held shall only be destroyed at the express instigation of the CEO or their nominated delegate; records shall be maintained of documents so destroyed.
  4. The Trust’s arrangements for disclosure under the Freedom of Information (FoI) Act shall be maintained by the CMO.

# RISK MANAGEMENT & INSURANCE

* 1. The CEO shall ensure that the Trust has a programme of risk management which will be approved and monitored by the Board and the ARC.
  2. The programme of risk management shall include:

1. a process for identifying and quantifying risks and potential liabilities;
2. engendering among all levels of staff a positive attitude towards the control of risk;
3. management processes to ensure all significant risks and potential liabilities are addressed including effective systems of internal control, cost effective insurance cover and decisions on the acceptable level of retained risk;
4. contingency plans to offset the impact of adverse events;
5. audit arrangements including internal audit; clinical audit; health and safety review;
6. decisions on which risks shall be insured through arrangements with either the NHS Resolution Pooling Schemes or commercial insurers;
7. arrangements to review the risk management programme.

The existence, integration and evaluation of the above elements will provide a basis to make a statement on the effectiveness of Internal Control within the Annual Report and Accounts.

* 1. The CEO in consultation with his designated staff shall be responsible for ensuring adequate insurance cover is effected in accordance with risk management policy approved by the Board of Directors.

# APPENDIX 1. PURCHASING AND TENDERING

1. **Quotations: Competitive and non-competitive**
   * 1. General Position on quotations

Competitive quotations are required where the intended expenditure or income during the total period of the contract is reasonably expected to exceed £12,000. Competitive quotations must be obtained via the Procurement department to ensure that all obligations under the Procurement Act 2023 are met.

* + 1. Competitive Quotations

1. Written Quotations or Tenders as appropriate should be obtained in line with the Provisions set out in the Procurement Act 2023
2. Quotations should be in writing on company letter headed paper, from a company email address or via the e-tendering platform
3. All quotations should be treated as confidential and should be retained for inspection.
4. The Chief Executive or his nominated officer should evaluate the quotation and select the quote which gives the best value for money. If this is not the lowest quotation if payment is to be made by the Trust, or the highest if payment is to be received by the Trust, then the choice made and the reasons why should be recorded in a permanent record.

1.1.3 Non-Competitive Quotations

Non-competitive quotations in writing may be only be obtained as allowed for in the Procurement Act 2023.

1.1.4 Quotations to be within Financial Limits

No quotation shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with Standing Financial Instructions except with the authorisation of either the Chief Executive or Chief Financial Officer.

# APPENDIX 2. HIERARCHY OF DELEGATED BUDGETARY AUTHORITY

|  |  |  |
| --- | --- | --- |
| **Budgets Authorised** | **(£) Limit** | **Minimum level of Staff** |
| Virement between non- pay budget lines within same cost-centre. | £all | Budget holder or appropriate delegated budget manager(s) together with authorisation from Head of  Management Accounts or equivalent |
| Virement between non- pay lines across divisions. | £all | Mutual agreement of budget holders or budget manager(s) together with authorisation from Head of  Management Accounts or equivalent |
| Any virement involving pay lines | £all | Budget holder or appropriate delegated budget manager(s) together with authorisation from Head of Management Accounts or equivalent; any establishment change to be  authorised by the Chief Financial Officer |

**Pay Expenditure Delegated Limits**

|  |  |  |
| --- | --- | --- |
| **Budgets Authorised** | **(£) Limit** | **Minimum level of Staff** |
| Commitment to incur costs as a result of a contract of employment (including temporary  contracts), existing post | £all | Vacancy Control Panel (VCP) |
| Commitment to incur costs as a result of a contract of employment (including temporary  contracts), new post | £all | CFO and CEO and CPO (by authorising change to  establishment) |
| Commitment to incur costs via agency, consultancy or other means, for any continuous period fulfilling same duties, even if  undertaken by different individuals. | £all | Executive VCP upon receipt of request authorised by the Budget holder |

# APPENDIX 3. SUMMARY OF DELEGATED APPROVAL LIMITS

**Table 1. Contractual approvals required to commence and commit Trust expenditure**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Authority** | **Expenditure** | | | | **Contracts** | **Disposal / write-off of assets** | **Write-off of debt** | **Losses and special payments** |
| **General** | | **Business cases** | |
| **PO/Inventory** | **Non-PO** | **Capital** | **Revenue** |
| Trust Board | £500,000+ | £500,000+ | £1,000,000+ | £500,000+ | £500,000+ | £500,000+ | £500,000+ | £500,000+ |
| Trust Investment and Delivery Group |  |  | £1,000,000 | £500,000 |  |  |  |  |
| CEO | £500,000 | £500,000 | £1,000,000\* | £500,000\* | £500,000 | £500,000 | £500,000 | £500,000 |
| CFO | £500,000 | £500,000 | £1,000,000\* | £500,000\* | £500,000 | £500,000 | £500,000 | £500,000 |
| Associate Director of Procurement | £500,000 | £50,000 |  |  | £50,000 |  |  |  |
| Chief Operating Officer | £150,000 | £25,000 |  |  | £50,000 |  |  |  |
| All other voting Executive members of the Trust Board | £100,000 | £10,000 |  |  | £50,000 |  |  |  |
| All other Executive Directors | £50,000 | £10,000 |  |  |  |  |  |  |
| Divisional Directors | £50,000 | £10,000 |  |  |  |  |  | £10,000 |
| Chief Pharmacist | £50,000 | £10,000 |  |  |  |  |  |  |
| Director of Estates & Facilities | £50,000 | £50,000 | £50,000\* |  |  |  |  |  |
| Deputy CFO | £50,000 | £50,000 | £50,000\* | £50,000\* | £50,000 | £50,000 | £50,000 | £50,000 |
| Deputy Director of HR & OD | £50,000 | £5,000 |  |  |  |  |  |  |
| Deputy Director of Nursing | £50,000 | £5,000 |  |  |  |  |  |  |
| Heads of Service / General Managers | £20,000 | £5,000 |  |  |  | £5,000 |  | £5,000 |
| Company Secretary | £10,000 | £5,000 |  |  |  |  |  |  |
| Other budget holders and qualified pharmacy buyers | £10,000 |  |  |  |  |  |  |  |
| Financial Controller | £5,000 | £5,000 |  |  |  | £5,000 | £5,000 | £5,000 |

Notes:

\*Capital approval limits of individuals are subject to approval of the investment proposal through the relevant governance structure, e.g. Trust Investment and Delivery Group and Trust Board.  The chair of each relevant governance committee has delegated authority to approve additional contingency to a project, following approval ,at the lesser of 10% of the approved scheme value or their delegated capital authority.

The CEO and CFO are authorised to provide assurance and therefore approval for all items that have been agreed by the Trust Board.

PO/Stock relates to all goods and services ordered through Trust approved procurement and stock replenishment systems (finance, pharmacy and temporary staffing systems) including goods supplied by NHS Supply Chain.

Non-PO purchases are exceptional purchases approved with Finance. Purchase commitments made in this way without Finance approval will be reported as a breach of SFI’s.

The Clinical Negligence Scheme premium is approved annually by the CFO and is outside of the Trust Purchasing Ordering process

Limits can be delegated downwards during periods of absence by completing SFI forms at the end of this document.

Limits can be delegated upwards or sideways by using vacation rules in the Finance ledger.

**Table 2. Approvals required to commit Trust expenditure – Charitable Funds**

|  |  |
| --- | --- |
| **Financial Limits** | **Charitable Funds** |
| **Charitable Funds Committee** | **More than £15,000** |
| **Chief Executive/Chair of the Charitable Funds Committee** | **£3,000 - £15,000** |
| **Charity and Fundraising Manager** | **Up to £3,000** |

# APPENDIX 4. SCHEME OF DELEGATION IMPLIED BY STANDING FINANCIAL INSTRUCTIONS

**TABLE 1**

|  |  |  |
| --- | --- | --- |
| SFI REF | DELEGATION | DUTIES DELEGATED |
|  | CEO | To ensure all employees and directors, present and future, are notified of and understand Standing Financial Instructions. |
|  | CFO | Implementing the Trust's financial policies and coordinating corrective action and ensuring detailed financial procedures and systems are prepared and documented. |
|  | ALL DIRECTORS AND EMPLOYEES | Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using  Resources and conforming to Standing Orders, Financial Instructions and financial procedures. |
|  | CFO | Form and adequacy of financial records of all departments. |
|  | Audit and Risk Committee | Provide independent and objective view on internal control and probity. |
|  | CFO | Carry out all work to counter fraud and corruption in accordance with NHSE directions. |
|  | CFO | Investigate any suspected cases of irregularity not related to fraud or corruption and not covered by work  to counter fraud and corruption in accordance with NHSEI Directions. |
|  | Head of Internal Audit | Review, appraise and report in accordance with NHS Internal Audit Manual and best practice. |
|  | Audit and Risk Committee | Ensure cost-effective external audit. |
|  | CDO | Overall responsibility for business plans and budgets.  Delegate budget to budget holders and submit monitoring returns.  Ensuring compliance with NHSEI requirements and ensuring adequate system of monitoring. Submit budgets.  Monitor performance against budget, submit to Board financial estimates and forecasts.  Devise and maintain systems of budgetary control. |
|  | CFO | Annual accounts and reports. |
|  | CFO | Banking arrangements. |
|  | CFO | Income systems. |
|  | CFO | Negotiating contracts for provision of patient services. Negotiating NHS contracts  Regular reports of actual and forecast contract income. |
|  | Board  CEO / CFO  Nomination and Remuneration Committee | Agree terms of reference of Nomination and Remuneration Committee  Variation to funded establishment of any department.  Report in writing to the Board its advice and its basis about remuneration and terms of service of  directors and senior employees. |
|  | CPO | Payroll form and adequacy of payroll records and processes |
|  | CEO | Determine, and set out, level of delegation of non-pay expenditure to budget managers. |
|  | CFO | Prompt payment of accounts. |
|  | CEO | Authorise who may use and be issued with official orders. |
|  | CFO | Agree terms of reference of Performance and Remuneration Committee Variation to funded establishment of any department.  Report in writing to the Board its advice and its basis about remuneration and terms of service of  directors and senior employees. |
|  | CFO | Payroll form and adequacy of payroll records and processes |
|  | CEO | Determine, and set out, level of delegation of non-pay expenditure to budget managers. |
|  | CFO | Prompt payment of accounts. |
|  | CEO | Authorise who may use and be issued with official orders. |
|  | CFO | Maintenance of asset registers. |
|  | Line or senior managers | Use of Trust assets for private use. |
|  | CEO | Overall responsibility for fixed assets. |
|  | All senior staff | Responsibility for security of Trust assets including notifying discrepancies to CFO, and reporting losses in  accordance with Trust procedure. |
|  | CFO | Responsible for systems of control over stores and receipt of goods. |
|  | CEO | Identify persons authorised to requisition and accept goods from Supplies stores. |
|  | CFO | Prepare procedures for recording and accounting for losses and special payments |
|  | CEO | Responsible for accuracy and security of computerised data. |
|  | CEO | Responsible for ensuring patients and guardians are informed about patients' money and property  procedures on admission. |
|  | CFO | Shall ensure each fund held on trust is managed appropriately (subject to the discretion and approval of  the Charitable Funds Committee if any). |
|  | CEO | Retention of document procedures |
|  | CEO  CFO | Risk management programme  Insurance arrangements |

# APPENDIX 5. MEDWAY NHS FOUNDATION TRUST - DETAILED SCHEME OF DELEGATION

Delegated matters in respect of decisions which may have a far-reaching effect must be reported to the CEO.

The delegation shown below is the lowest level to which authority is delegated.

Delegation to lower levels is only permitted with written approval of the CEO who will, before authorising such delegation, consult with other senior staff as appropriate.

All items concerning Finance must be carried out in accordance with SFI’s and Standing Orders.

In all cases in the absence of the CEO the CFO may deputise. In the absence of the CFO the deputy CFO may deputise for the CFO.

**TABLE 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Delegated Matter | Authority Delegated To | | Reference Documents | |
| Management of Budgets  Responsibility of keeping expenditure within budgets  At individual budget level (Pay and Non-Pay)  At service level  For the totality of services covered by Clinical / Executive Director  For all other areas: | Budget Manager  Associate Director/ Head of Service  Clinical/Executive Director or CEO  CFO or appropriate delegated manager | |  | |
| Maintenance / Operation of Bank Accounts | CFO | |  |
| delegated powers of virement. (Subject to the limits specified above in (a))  Orders exceeding 12-month period  All contracts for goods & services and subsequent variations to contracts | As (a) above for whole life of contract | |  |
| Capital Schemes  Selection of architects, quantity surveyors, consultant engineer and other professional advisors within EU regulations  Financial monitoring and reporting on all capital scheme expenditure  Granting and termination of leases  Contract Variations to capital projects | Director of Estates and Facilities  CFO or nominated deputy  CFO | |  |
| Quotation, Tendering & Contract Procedures  Waiving of Tenders on competitive quotations subject to SFI’s  below £500,000  £500,000 to £1m  £1m to 3m Over £5m | | CFO  CEO  Executive Management Committee  Trust Board |  |
| Setting of Fees and Charges  Private Patient, Overseas Visitors, Income Generation and other patient related services.  Price of NHS Contracts | | CFO  CFO |  |
| Engagement of Staff Not on the Establishment.  Engagement of Trust's Solicitors  Authorising engagement of Bank or Agency Staff  Medical Locums  Nursing  Clerical | | Executive VCP / CFO  CFO / CEO  Nominated Executive Director  Divisional Director and above / Head of Service / Budget Manager  Divisional Director and above / Head of Service / Budget Manager  Divisional Director and above / Head of Service |  |
| Expenditure on Charitable and Endowment Funds  - Up to £10,000  - £10,001 to £25,000  - £25,000 to £100,000 | | Fund Holder  Deputy CFO and Charity and Fundraising Manager  CFO / CPO | SFI’s Section 16 |
| - £100,001 to £500,000  - £500,001 upwards | | Charitable Funds Committee Trustees |  |
| Agreements/Licenses  Preparation and signature of all tenancy agreements/licenses with staff subject to Trust Policy on accommodation for staff  Agreements with landlords on behalf of the Trust  Extensions to existing leases  Letting of premises to outside organisations  Approval of rent based on professional assessment | | Accommodation Manager  CFO  CFO |  |
| Condemning & Disposal  Items obsolete, obsolescent, redundant, irreparable or cannot be repaired cost effectively  with current/estimated purchase price <£50  with current purchase new price >£50  disposal of x-ray films (subject to estimated income of £1,000 per sale)  disposal of x-ray films (subject to estimated income exceeding £1,000 per sale)  disposal of mechanical and engineering plant (subject to estimated income of less than  £1,000 per sale)  disposal of mechanical and engineering plant (subject to estimated income exceeding £1,000 per sale)  any disposals >£5k | | Head of Service Associate Director Head of Radiology  Head of Radiology and AD  Director of Estates  Director of Estates  Executive Directors inc Director of Estates |  |

|  |  |  |
| --- | --- | --- |
| Losses, Write-off & Compensation  Losses and Cash due to theft, fraud, overpayment & others  Up to £5000  Losses and Cash due to theft, fraud, overpayment & others  £5000 - £50,000  Losses and Cash due to theft, fraud, overpayment & others  £50,000 - £500,000  Losses and Cash due to theft, fraud, overpayment & others  over £500,000  Fruitless Payments (including abandoned Capital Schemes over £50,000)  Bad Debts and Claims Abandoned. Private Patients,  Overseas Visitors & Other  Damage to buildings, fittings, furniture and equipment and loss of equipment and property in stores and in use due to: Culpable causes (e.g. fraud, theft, arson) or other. | Financial Controller  Deputy CFO  CFO or CEO  Trust Board  As above  As above |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Compensation payments made under legal obligation, or ex gratia payments for clinical negligence in line with legal advice  Extra Contractual payments to contractors Up to £50,000  Ex-Gratia Payments (except clinical negligence in line with legal advice)  Patients and staff for loss of personal effects  For clinical negligence up to NHS RESOLUTION Excess Limit (negotiated settlement) in line with legal advice.  For personal injury claims involving negligence where legal advice has been obtained and guidance applied  Up to NHS RESOLUTION Excess Limit  Other, except cases of maladministration where there was no financial loss by claimant  Up to £50,000  (i) Special severance payment applications which are below £100,000 and/or where the employee earns more than £150,000 | | | | CFO  CFO  As above  CFO  CFO  CFO  CPO | |  |
| (ii) Special severance payment applications which are at or above £100,000 and/or where the employee earns more than £150,000 | | | Ministerial Approval | |  | |
| Reporting of Fraud Incidents to the Police  Where a fraud is involved | | | CFO or nominated Local Counter Fraud Specialist (LCFS) | |  | |
| Petty Cash Disbursements  Expenditure up to £50 per item  Reimbursement of patients’ monies | | |  | |  | |
| Receiving Hospitality  Applies to both individual and collective hospitality receipt items. In excess of £50.00 per item offered and received. | | | Declaration required in Trust’s Hospitality  Register | |  | |
| Implementation of Internal and External Audit Recommendations | | | Appropriate Executive Director | |  | |
| Maintenance & Update on Trust Financial Procedures | | | CFO | |  | |
| Investment of Funds (including Charitable & Endowment Funds) | | | CFO | |  | |
| Human Resources & Pay  Authority to fill funded post on the establishment with permanent staff.  Authority to appoint staff to post not on the formal establishment.  Additional Increments | | | Divisional Director/Heads of Service  CEO / CFO / CPO / Divisional Director | |  | |
| The granting of additional increments to staff within budget  Upgrading & Regrading  All requests for upgrading/regrading shall be dealt with in accordance with Trust Procedure  Investments  Additional staff to the agreed establishment with specifically allocated finance.  Additional staff to the agreed establishment without specifically allocated finance. | CPO or deputy  CPO or deputy  CEO / CFO / CPO  CEO / CFO / CPO | | | |  | |
| Pay  Authority to complete standing data forms effecting pay, new starters, variations and leavers  Authority to complete and authorise positive reporting forms  Authority to authorise overtime | HR Advisor  Associate Director/Head of Service  Associate Director/Head of Service | | | |  | |
| Authority to authorise travel & subsistence expenses  Approval of Performance Related Pay Assessment (not Executive Directors) | | Associate Director/Head of Service/Budget Manager  Executive Directors / Chief Executive | | |  | |
| Leave  Approval of annual leave  Annual leave - if exceptional circumstances prevent an employee taking their full entitlement, approval to carry forward up to maximum of one working week.  Special leave arrangements | | Line/Departmental Manager Line/Departmental Manager  Line/Departmental Manager | | |  | |
| Sick Leave  Extension of sick leave on half pay up to three months  Return to work part-time on full pay to assist recovery  Extension of sick leave on full pay | Line Manager in conjunction with HR Business Partner  Line Manager in conjunction with HR Business Partner  Line Manager in conjunction with HR Business Partner | | | |  | |
| Study-Leave  Study-leave outside of the UK  All other study-leave (UK) | CEO  General Manager/Head of Service/Executive Director | | | |  | |
| Grievance Procedure  All grievances cases must be dealt with strictly in accordance with the Grievance Procedure and the advice of a Human Resources staff must be sought when the grievance reaches the level of General Manager | CPO | | | |  | |
| Entering into Fixed Term Contract | CPO or their deputy | | | |  | |
| Staff Retirement  Medical staff  Non-Medical | CMO  Line Manager | | | |  | |
| Redundancy  All staff | Nominations and Remunerations Committee | | | |  | |
| Dismissal | CPO | | | |  | |
| Authorisation of New Drugs if Budgeted  Estimated total yearly cost up to £25,000  Estimated total yearly cost between £25,001 and £100,000 | Medicines Management Group  Medical Director | | | |  | |
| Authorisation of Sponsorship deals |  | | | |  | |
| Authorisation of Research Projects | CEO, CMO or CFO / Research and Innovation Governance Group (RIGG) / Research Operational Group (ROG) the research having already been approved by the Health Research Authority (HRA) and NHS Research Ethics Committee (REC’s) as appropriate (national/regional bodies) | | | |  | |
| Authorisation of Clinical Trials | CEO, CMO, RIGG / ROG, the trial having already been approved by HRA and NHS REC’s as appropriate  (national/regional bodies) | | | |  | |
| Insurance Policies and Risk Management | CEO and CFO | | | |  | |
| Patients & Relatives Complaints  Overall responsibility for ensuring that all complaints are dealt with effectively  Responsibility for ensuring complaints relating to a directorate are investigated thoroughly. | CNO  Director of Quality and Patient Safety | | | |  | |
| Medico - Legal Complaints Coordination of their management. | Associate Director/Head of Service/Executive Director | | | |  | |
| Relationships with Press  Non-Emergency General Enquiries  Within Hours  Outside Hours  Emergency  Within Hours  Outside Hours | Communications and Engagement team  Admin on Call or Executive Director  CEO or Executive Director Admin on Call or Executive Director | | | |  | |
| Infectious Diseases & Notifiable Outbreaks | Admin on Call or Infection, Prevention and Control Lead | | | |  | |
| Extended Role Activities  Approval of Nurses to undertake duties / procedures which can properly be described as beyond the normal scope of Nursing Practice. | CEO or Chief of Nursing & Midwifery | | | |  | |
| Patient Services  Variation of operating and clinic sessions within existing numbers  Outpatients  Theatres  Other  All proposed changes in bed allocation and use  Temporary Change  Permanent Change  Contract monitoring & reporting | CEO or CMO | | | |  | |
| Facilities for staff not employed by the Trust to gain practical experience  Professional Recognition, Honorary Contracts & Insurance of Medical Staff.  Work experience students | CPO  CPO | | | |  | |
| Review of fire precautions | Director of Estates & Facilities | | | |  | |
| Review of all statutory compliance legislation and Health and Safety requirements including control of Substances Hazardous to Health Regulations | Head of Facilities/CFO | | | |  | |
| Review of Medicines Inspectorate Regulations | CNO | | | |  | |
| Review of compliance with environmental regulations, for example those relating to clean air and waste disposal | CMO / CFO | | | |  | |
| Review of Trust's compliance with the Data Protection Act | CEO | | | |  | |
| Monitor proposals for contractual arrangements between the Trust and outside bodies | CEO | | | |  | |
| Review the Trust’s compliance with the Access to  Records and Freedom of Information Acts | CEO | | | |  | |
| Review of the Trust's compliance code of Practice for handling confidential information in the contracting environment and the compliance with "safe haven" | CEO | | | |  | |
| The keeping of the Register of Directors’ Interests. | Company Secretary | | | |  | |
| Attestation of sealings in accordance with Standing Orders | CEO | | | |  | |
| The keeping of a register of documents sealed. | Company Secretary | | | |  | |
| The keeping of the Hospitality Register. | CEO | | | |  | |
| Retention of Records | CEO | | | |  | |
| Clinical Audit | CEO | | | |  | |

# APPENDIX 6. HM Treasury Guidance on Public Sector Exit Payments: Use of Special Severance Payments

The May 2021 guidance sets out the criteria the Trust must consider before making special severance payments, the control process and the transparency requirements.

[SPECIAL\_SEVERANCE\_GUIDANCE\_v3\_FINAL.pdf (publishing.service.gov.uk)](https://assets.publishing.service.gov.uk/media/60af4ab3d3bf7f737e058da9/SPECIAL_SEVERANCE_GUIDANCE_v3_FINAL.pdf)

Payments

Special Severance Payments are any payments on termination of employment which do not correspond to an established contractual, statutory or other right (for example, statutory and contractual redundancy pay or untaken annual leave). Some examples of the types of payment which are likely to constitute special severance payments include any payment reached under a settlement agreement, write-offs of outstanding loans and special leave such as gardening leave.

Control

Special severance payments should be exceptional rather than routine. The CPO or Deputy will be responsible for ensuring that all relevant internal policies and procedures have been followed and all alternative actions have been fully explored and documented before an application is made for a special severance payment. They must also ensure that arrangements for special severance payments are fair, proportionate and lawful.

The process for applying for a special severance payment to HM Treasury is as follows:

* The CPO or Deputy (the sponsor) will be responsible for ensuring the Annex A proforma in the HM Treasury guidance is completed.
* The CPO or Deputy (the sponsor) will submit the completed proforma to the CFO or Deputy for approval.
* Upon approval, the CPO or Deputy will send proforma to the HM Treasury spending team for assessment.
* HM Treasury spending team will notify the sponsor of the outcome in writing.

Ministerial approval will be sought for Special Severance Payments where an exit package which includes a Special Severance Payment is at, or above, £100,000 and/or where the employee earns over £150,000. This is because payments of this nature are a significant payment out of public funds. In these cases, the CEO or Chair will be the sponsor, with support of CPO or Deputy as required.

No offers of special severance payments should be made before HM Treasury approval is received in writing. Notification on the outcome of the case will be made in writing to the sponsoring department.

Any payment proposed as part of a settlement agreement in excess of contractual, statutory and other entitlements is a Special Severance Payment and authorisation must be given in writing by HM Treasury before such a settlement is agreed. 3.27 Where there is a dispute between the employer and employee or ex-employee, employers should consider, at an early stage, the likelihood of an employment tribunal or other claim and seek legal advice on potential costs involved. Employers must first consider non-financial avenues to resolve disputes in collaboration with the parties involved. The Government’s default approach is not to settle, and HM Treasury will closely scrutinise any such cases to ensure Special Severance Payments are only made in exceptional circumstances and represent value for money for the Government as a whole.

Transparency

Employers should continue to follow existing relevant guidance on reporting exit payments and Special Severance Payments. Employers are required to disclose in their annual accounts information about all exit payments paid during the financial year. This disclosure includes details about the number of exit payments paid in bands from £0-£25,000, £25,001-£50,000, £50,001-£100,000, £100,001-£150,000 and £150,000+. Additionally, public sector authorities should also publish details of all Special Severance Payments in their annual accounts. Evidence to support all exits should be collected and stored, so it is easily accessible and clear to understand.

NHSE Guidance on Special Payments

On 19th April 2021, NHSE/I instructed Trusts to provide detail of any special payments which are above £95,000 and/or which could be considered as novel, contentious or could cause repercussions elsewhere in the public sector (‘NCR’). See the letter below. The detail of the special payments should be submitted to xxxxxx prior to payment being made. The Chief People Officer or Deputy should send details of the payment to NHSE when the Annex A proforma is issued to HM Treasury spending team.

Classification: Official  Publication approval reference: PAR510

To:

* CCG accountable officers
* NHS trust accountable officers
* NHS foundation trust accounting officers

Dear Colleagues,

Director of Financial Control

Skipton House 80 London Road

London SE1 6LH

**19th April 2021**

Collection exercise of special payments relating to 2020/2021

In late 2020, HM Treasury (HMT) issued a change to the delegated special payment limits, which requires all special payments above £95k within the Department of Health and Social Care (DHSC) group to be submitted to HM Treasury for approval. As a result DHSC has asked that all commissioner and provider organisations provide detail of all such special payments above £95k for which the Department does not have delegated approval for the financial year 2020/21.

This retrospective data collection applies to special payments made in 2020-21. For 2021-22 and beyond HM Treasury approval will need to be sought for any special payment above the threshold prospectively. Therefore, you should submit special payments over £95k prior to payment being made to: [ENGLAND.assurance@nhs.net.](mailto:ENGLAND.assurance@nhs.net.)

For clarity, the relevant special payments are those:

* over £95k in value, and/or
* classified as novel, contentious or could cause repercussions elsewhere in the public sector (‘NCR’).

The term ‘approvals’ encompasses cases approved (whether paid or outstanding) by the local approving bodies.

Any special payment above £95k or classified as NCR that has been incurred by clinical commissioning groups (CCGs), NHS trusts or NHS foundation trusts without HMT approval will be considered irregular.

You should be aware of the settlement reached in respect of what is known as the Flowers employment case. This has been deemed a special payment, but a submission will be made to HMT jointly by NHS England and NHS Improvement to seek approval for the whole payment, rather than asking individual organisations to request approval. You do not need to include those payments in this return, as we will seek approval for that.

We are aware that you may have previously submitted special severance payments for HMT approval, but we ask you to include them in this return so that we have a complete record. For those cases we do not require all the backup documentation.

CCGs, NHS trusts and NHS foundation trusts should complete and submit the template below to the NHS England and NHS Improvement assurance mailbox – xxxxx

We are aware of the time and resources constraints facing your finance teams; however, we need to submit the requested information to regularise all the special payments following the revised arrangements announced by HMT.

Please may I request that the special payment templates **(including nil returns)** are submitted to the assurance mailbox by **close of play on Friday, 30th April 2021**.

If you have any questions, please email the assurance mailbox as noted above.

Yours sincerely,

|  |
| --- |
|  |
| Director of Financial Control  NHS England and NHS Improvement |

2020/21 special payments notification form

Please return this completed form to xxxxxxx including all the supporting documents used when the payment was approved.

|  |  |
| --- | --- |
| Name of organisation |  |
| Contact details: Name, email and telephone number of person submitting the form |  |
| Is approval required prospective or retrospective: Include date of payment |  |
| Amount of special payment: in  £s |  |
| Nature and circumstance of case: |  |
| Legal advice if appropriate: |  |
| Management procedures followed: |  |
| Assessment of value for money of the case: |  |
| Do the circumstances give indication of any wider impact: |  |

# Trust References

|  |
| --- |
| Clinical Strategy |
| Patient First Strategy |
| Patient Experience Strategy |
| Anti-Fraud and Bribery policy |
| Business case policy |
| Budget holder guidance |
| Business planning guidance |
| [CORP-FIN-POL-4 - Business Case Policy (QPulse)](https://qpulse.medway.nhs.uk/QPulseDocumentServiceCorporateLive/Documents.svc/documents/active/attachment?number=CORP-FIN-POL-4) |

# External References

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| --- |
| The Fraud Act 2006 |
| Proceeds of Crime Act 2002 (POCA) (as amended by the Serious Organised Crime and Police Act 2005 (SOCPA)) |
| Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (MLR 2017) |
| Terrorism Act 2000 (TA 2000) (as amended by the Anti-Terrorism, Crime and Security Act 2001 (ATCSA 2001) and the Terrorism Act 2006 (TA 2006) |

***END OF DOCUMENT***