

RESERVATION OF POWERS AND SCHEME OF DELEGATION

2023 - 24

ID Number	Version 1.13
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Author's job title	Trust Secretary
Division	Corporate
Version number	Version 1.13
Ratifying Committee	Board
Ratified date	
Review date	August 2024
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Job title of manager responsible for review	Trust Secretary
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Referenced (Yes/No)	Yes
Key words (to aid searching)	Membership, quorum, duties, delegated
User Group	All Staff
Equality Impact Assessment Completed	Yes

The Trust is committed to promoting an environment that values diversity. All staff are responsible for ensuring that all patients and their carers are treated equally and fairly and not discriminated against on the grounds of race, sex, disability, religion, age, sexual orientation or any other unjustifiable reason in the application of this policy, and recognising the need to work in partnership with and seek guidance from other agencies and services to ensure that special needs are met.

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RESERVATION OF POWERS AND SCHEME OF DELEGATION

INTRODUCTION

The attached schedules set out the major delegations of authority which have been approved for operation within The West Hertfordshire NHS Teaching Trust. They are designed to facilitate devolved decision making and personal accountability.

The Chief Executive is ultimately responsible for the management of the day to day operational services and the effective use of resources. This responsibility is, however, delegated to operational directors, supported by their management teams.

Where the Trust Board or one of its committees has reached a decision under its terms of reference, the subsequent documentation committing the Trust to that decision will be signed by the Chair of the committee or the Chief Executive.

It should be emphasised that the financial delegations in themselves give no power to act. The power to act up to the limits prescribed, derives from approved annual plans and budgets and, where applicable, authorised capital and revenue business cases. These financial authorities form part of the Trust's overall financial control framework as set out in the Standing Financial Instructions and other procedural guidance notes.

Each corporate function is constrained by its agreed annual plan, which governs manpower, facilities and financial resources. Corporate functions may not exceed agreed budgets or deviate from approved plans without prior agreement of the Chief Executive.

All projects are bound by these schemes of delegation even where funded partly or wholly from charitable or third party funds. Approval for business cases, and subsequent approval to commit expenditure must be in strict accordance with the detailed scheme of delegation, in addition to the requirement for approval to release funds which are set out in the Trust's charity procedures.

These schemes of delegation cover only matters delegated by the Trust to its senior officers. Each Chief Officer is responsible for delegations within their function and should produce their own scheme of delegation, which should be distributed to all relevant staff.

Director schemes of delegation may not exceed the limits set out in this framework but they may restrict delegation further. All such schemes of delegation should include the requirement that all officers with delegated authority must make formally documented arrangements to cover their delegations in circumstances where they are absent for more than 48 hours.

SECTION 1

MATTERS RESERVED TO THE BOARD

DECISIONS RESERVED TO THE BOARD

General Enabling Provision

The Board may determine any matter for which it has delegated or statutory authority it wishes in full session, within its statutory powers.

Regulations and Control

1. Approve Standing Orders (SOs), matters reserved to the Board and Standing Financial Instructions for the regulation of its proceedings and business.
2. Suspend Standing Orders.
3. Vary or amend the Standing Orders.
4. Ratify any urgent decisions taken by the Chair and Chief Executive in public session in accordance with SO 4.2
5. Approve a scheme of delegation of powers from the Board to committees.
6. Require and receive the declaration of Board members' interests that may conflict with those of the Trust and determining the extent to which that member may remain involved with the matter under consideration.
7. Approve arrangements for dealing with complaints.
8. Adopt the organisation structures, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications thereto.
9. Receive reports from committees including those that the Trust is required by the Secretary of State or other regulation to establish and to take appropriate action on.
10. Confirm the recommendations of the Trust's committees where the committees do not have executive powers.
11. Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust.

DECISIONS RESERVED TO THE BOARD

Regulations and Control continued.

12. Establish terms of reference and reporting arrangements of all committees that are established by the Board.
13. Approve arrangements relating to the discharge of the Trust's responsibilities as a bailer for patients' property.
14. Authorise use of the seal.
15. Ratify or otherwise instances of failure to comply with Standing Orders brought to the Chief Executive's attention in accordance with SO 6.6.
16. Discipline members of the Board or employees who are in breach of statutory requirements or SOs.

Appointments/Dismissal

1. Appoint the Vice Chair of the Board.
2. Appoint and dismiss committees (and individual members) that are directly accountable to the Board.
3. Appoint, appraise, discipline and dismiss Chief Officers (subject to SO 3.3).
4. Confirm appointment of members of any committee of the Trust as representatives on outside bodies.
5. Appoint, appraise, discipline and dismiss the Trust Secretary.
6. Approve proposals of the Remuneration Committee regarding directors and senior employees and proposals of the Chief Executive for staff not covered by the Remuneration Committee.

Strategy, Plans, Budgets and Capital

1. Define the strategic aims and objectives of the Trust.
2. Approve proposals for ensuring quality and developing clinical governance in services provided by the Trust, having regard to any guidance issued by the Secretary of State.
3. Approve the Trust's policies and procedures for the management of risk.
4. Approve Outline and Final Business Cases for Capital Investment more than £1m.
5. Approve Revenue and Capital Budgets.
6. Approve annually the Trust's proposed organisational development proposals.
7. Ratify proposals for acquisition, disposal or change of use of land and/or buildings.

DECISIONS RESERVED TO THE BOARD

Strategy, Plans, Budgets and Capital continued

9. Approve the opening of bank accounts.
10. Approve proposals on individual contracts (other than NHS contracts) of a capital or revenue nature amounting to, or likely to amount to over £1,000,000.
11. Approve proposals in individual cases for the write off of losses or making of special payments above the limits of delegation set out in SFI No. 14.
12. Approve individual compensation payments.
13. Approve proposals for action on litigation against or on behalf of the Trust.
14. Review use of NHS Resolution's risk pooling schemes (LPST/CNST/RPST).

Policy Determination

1. Approve management policies including personnel policies incorporating the arrangements for the appointment, removal and remuneration of staff.

Audit

1. Approve the appointment (and where necessary dismissal) of External Auditors appointed by The Trust. Approval of external auditors' arrangements for the separate audit of funds held on trust, and the submission of reports to the Audit Committee meetings who will take appropriate action.
2. Receive the annual management letter from the external auditor and agreement of proposed action, taking account of the advice, where appropriate of the Audit Committee.

DECISIONS RESERVED TO THE BOARD

Annual Reports and Accounts

1. Receipt and approval of the Trust's Annual Report and Annual Accounts.
2. Receipt and approval of the Annual Report and Accounts for funds held on trust.

Monitoring

1. Receipt of reports as the Board sees fit from committees in respect of their exercise of delegated powers.
2. Continuous appraisal of the affairs of the Trust by means of the provision to the Board as the Board may require from directors, committees, and officers of the Trust as set out in management policy statements.
3. All monitoring returns required by the Department of Health and Social Care and the Charity Commission shall be reported, at least in summary, to the Board.
4. Receive reports from Chief Financial Officer on financial performance against budget and Local Delivery Plan.

SECTION 2 COMMITTEE DELEGATION

REF	COMMITTEE	
SFI 1.1	AUDIT COMMITTEE	<p>The Committee's role focuses on the scrutiny of all Trust's activity. The Committee will:</p> <ol style="list-style-type: none"> 1 Oversee Internal and External Audit services, including local counter fraud services; 2 Review financial and information systems and monitoring the integrity of the financial statements and reviewing significant financial reporting judgments; 3 Review the establishment and maintenance of an effective system of integrated governance, risk management and internal control, across the whole of the organisation's activities (both clinical and non-clinical), that supports the achievement of the organisation's objectives; 4 Monitor compliance with Standing Orders and Standing Financial Instructions; 5 Review schedules of losses and compensations and making recommendations to the Board; 6 Review the arrangements in place to support the Board Assurance Framework process prepared on behalf of the Board and advising the Board accordingly; 7 Receive and approve the Annual Audited Accounts; 8 Scrutinise established sub committees; 9 Receive assurance of compliance from financial audit, clinical audit, clinical governance and associated clinical risk assessment; 10 Be supported by the finance department and the Trust Secretary to ensure that it is fully informed of activity in other sub-committees and so it may take action, through the Trust secretary where appropriate, to discharge its duties robustly. If the Audit Committee and Trust Secretary are confident that an issue can be resolved at sub-committee level, it need not be brought to the Board. Where there is a high level of risk, it will be referred to the Board for debate and decision; 11 Monitor the Auditor Panel to ensure it meets its terms of reference; 12 Monitor that procedure in place for whistle-blowing are efficient and effective.

SFI 7.1	REMUNERATION COMMITTEE	<p>The Committee will:</p> <ol style="list-style-type: none"> 1. Agree and review the overall remuneration policy of the Trust 2. Set the individual remuneration for Chief Officers 3. Ensure that appropriate and robust processes are in place to provide appropriate performance management of the Chief Executive 4. Agree compromise agreements, settlements and redundancy payments which require final approval by NHS Improvement/HM Treasury and any proposed termination payments to very senior management
SFI 9.10	CHARITY COMMITTEE	<p>The Committee will:</p> <ol style="list-style-type: none"> 1. Management of charitable funds 2. Ensuring best value of funds 3. Encouraging further donations 4. Monitoring systems comply with regulations and governance of NHS Charities

SECTION 3

EXECUTIVE DELEGATION

DELEGATED TO	DUTIES DELEGATED
CHIEF EXECUTIVE (CE)	Accountable through NHS Accounting Officer to Parliament for stewardship of Trust resources
CE & CHIEF FINANCIAL OFFICER (CFO)	Ensure the accounts of the Trust are prepared under principles and in a format directed by the Department of Health and Social Care. Accounts must disclose a true and fair view of the Trust's income and expenditure and its state of affairs. Sign the accounts on behalf of the Board.
CE	Sign a statement in the accounts outlining responsibilities as the Accountable Officer. Sign a statement in the accounts outlining responsibilities in respect of Internal Control.
CE	<p>Ensure effective management systems that safeguard public funds and assist the Trust Chairman to implement requirements of corporate governance including ensuring managers:</p> <ul style="list-style-type: none"> • have a clear view of their objectives and the means to assess achievements in relation to those objectives • be assigned well defined responsibilities for making best use of resources • have the information, training and access to the expert advice they need to exercise their responsibilities effectively.

CHAIR	Implement requirements of corporate governance.
CE	Achieve value for money from the resources available to the Trust and avoid waste and extravagance in the organisation's activities. Follow through the implementation of any recommendations affecting good practice as set out in reports from such bodies as the Audit Commission and Care Quality Commission.
CE / CFO	CE has a primary duty to see that CFO discharges this function. The CFO has operational responsibility for effective and sound financial management and information.
CE & CFO	Ensuring that expenditure by the Trust complies with Parliamentary requirements.
CE & CFO	CE, supported by CFO, to ensure appropriate advice is given to the Board on all matters of probity, regularity, prudent and economical administration, efficiency and effectiveness.
CE	If CE considers the Board or Chairman is doing something that might infringe probity or regularity, he should set this out in writing to the Chairman and the Board. If the matter is unresolved, he/she should ask the Audit Committee to inquire and if necessary the NHS Improvement and Department of Health and Social Care.
CE	If the Board is contemplating a course of action that raises an issue not of formal propriety or regularity but affects the CE's responsibility for value for money, the CE should draw the relevant factors to the attention of the Board. If the outcome is that the CE is overruled it is normally sufficient to ensure that advice and the overruling are clearly apparent from the papers. Exceptionally, the CE should inform NHS Improvement and the Department of Health and Social Care. In such cases, and the CE should as a member of the Board vote against the course of action rather than merely abstain from voting.

CE	Is directly accountable to the Board for meeting their objectives and as Accountable Officer, to the Chief Executive of the NHS the performance of the organisation. For ensuring that its decisions are implemented, that the organisation works effectively, in accordance with Government policy and public service values and for the maintenance of proper financial stewardship. The Chief Executive should be allowed full scope, within clearly defined delegated powers, for action in fulfilling the decisions of the Board.
ALL BOARD MEMBERS	Subscribe to Code of Conduct. Board members share corporate responsibility for all decisions of the Board.
BOARD	Are required to meet regularly and to retain full and effective control over the organisation
CHAIR AND NON EXECUTIVE/ OFFICER MEMBERS	Chair and non-executive directors are responsible for monitoring the executive management of the organisation and are responsible to the Secretary of State for the discharge of those responsibilities.
CHAIR	<p>The key responsibilities of the Chair:</p> <ul style="list-style-type: none"> - leadership of the board, ensuring its effectiveness on all aspects of its role and setting its agenda; - ensuring the provision of accurate, timely and clear information to directors; - ensuring effective communication with staff, patients and the public; - arranging the regular evaluation of the performance of the board, its committees and individual directors; - facilitating the effective contribution of non- executive directors and ensuring constructive relations between Chief Officers and non-executive directors.

BOARD	<p>It is the Board's duty to:</p> <ul style="list-style-type: none">- be collectively responsible for adding value to the organisation, for promoting the success of the organisation by directing and supervising the organisation's affairs- provide active leadership of the organisation within a framework of prudent and effective controls which enable risk to be assessed and managed- set the organisation's strategic aims, ensure that the necessary financial and human resources are in place for the organisation to meet its objectives, and review management performance- set the organisation's values and standards and ensure that its obligations to patients, the local community and the Secretary of State are understood and met. <p><i>Further details may be obtained from NHS Guide: The Healthy NHS Board Principles for Good Governance</i></p>
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<p>NON EXECUTIVE DIRECTORS</p>	<p>Non-Executive Directors are appointed by NHS Improvement to bring independent judgement to bear on issues of strategy, performance, key appointments and accountability through the Department of Health and Social Care to Ministers and to the local community.</p> <p>The duties of the non-executive directors are to:</p> <ul style="list-style-type: none"> - constructively challenge and contribute to the development of strategy; - scrutinise the performance of management in meeting agreed goals and objectives and monitor the reporting of performance; - satisfy themselves that financial information is accurate and that financial controls and systems of risk management are robust and defensible; - determine appropriate levels of remuneration of Chief Officers and have prime role in appointing and where necessary , removing senior management and in succession planning and ; - ensure the board acts in the best interests of the public and is fully accountable to the public for the services provided by the organisation and the public funds it uses. <p>Non-Executive directors also have a key role in assurance board committees:</p> <ul style="list-style-type: none"> - Audit Committee - Remuneration Committee - Quality and Safety Committee - Finance and Performance Committee - Charity Committee - People, Education and Research Committee - Redevelopment Programme Committee <p><i>Further details may be obtained from NHS Guide: The Healthy NHS Board Principles for Good Governance</i></p>
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SECTION 4 STANDING ORDERS DELEGATION

SO REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
3.3	BOARD	Appointment of Vice Chairman
3.3	CHAIR	Chair all Board meetings and associated responsibilities.
4.1	CHAIR	Call meetings.
4.10	CHAIR	Give final ruling in questions of order, relevancy and regularity of meetings.
4.12	CHAIR	Having a second or casting vote
4.13	BOARD	Suspension of Standing Orders
4.13	AUDIT COMMITTEE	Audit Committee to review every decision to suspend Standing Orders (power to suspend Standing Orders is reserved to the Board)
4.14	BOARD	<i>Variation or amendment of Standing Orders</i>
5.1	BOARD	Subject to such directions as may be given by the Secretary of State, the Board may appoint Committees of the Board. The Board shall approve the membership and terms of reference of Committees and shall if it requires to, receive and consider reports of such Committees. (Constitution and terms of reference of sub committees may be approved by the Chief Executive.)

6.1	CHAIR & CHIEF EXECUTIVE	The powers which the Board has reserved to itself within these SOs may in emergency or for an urgent decision be exercised by the Chief Executive and the Chairman after having consulted at least two Non Executive Directors. The exercise of such powers by the Chief Executive and Chairman shall be reported to the next formal meeting of the Board in public session for formal ratification the powers which the Board has retained to itself within these Standing Orders may in emergency be exercised by the Chair and Chief Executive.
6.4	CHIEF EXECUTIVE	The Chief Executive shall prepare a Scheme of Delegation identifying his/her proposals that shall be considered and approved by the Board, subject to any amendment agreed during the discussion.
6.6	ALL	Disclosure of non-compliance with Standing Orders to the Chief Executive as soon as possible.
7.4	ALL STAFF	Comply with national guidance contained in HSG 1993/5 "Standards of Business Conduct for NHS Staff".
7.4	THE BOARD	The NHS Code of Accountability requires Board Members to declare interests which are relevant and material to the business of the Board.
8.2	CHIEF EXECUTIVE	Maintain Register(s) of Interests.
9.6	ALL	Disclose relationship between self and candidate for staff appointment. (CE to report the disclosure to the Board.)
10.1	CHIEF EXECUTIVE	Keep custody of trust seal in safe place and maintain a register of sealing.

10.4	CHIEF EXECUTIVE/ Chief Officer	Approve and sign all documents which will be necessary in legal proceedings.
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SECTION 5

STANDING FINANCIAL INSTRUCTIONS DELEGATION

Introduction	CHIEF FINANCIAL OFFICER	Approval of all financial procedures.
Introduction	CHIEF FINANCIAL OFFICER	Advice on interpretation or application of SFIs.
Introduction Authority and Compliance	ALL MEMBERS OF THE BOARD & EMPLOYEES	Have a duty to disclose any non-compliance with these Standing Financial Instructions to the Chief Financial Officer as soon as possible.
Introduction	CHIEF EXECUTIVE	Responsible as the Accountable Officer to ensure financial targets and obligations are met and
Introduction	CHIEF EXECUTIVE & CHIEF FINANCIAL OFFICER	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities.
Introduction	CHIEF EXECUTIVE	To ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions.

Introduction	CHIEF FINANCIAL OFFICER	Responsible for: a) Implementing the Trust's financial policies and coordinating corrective action; b) Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented; c) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position; d) Providing financial advice to members of Board and staff; e) Design & implement systems for internal financial control. f) Maintaining such accounts, certificates etc as are required for the Trust to carry out its statutory duties.
Introduction	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Financial Instructions and financial procedures.
Introduction	CHIEF EXECUTIVE	Ensure that any contractors or employees of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income are made aware of these instructions and their requirement to comply.
STANDING FINANCIAL INSTRUCTION NO. 1 AUDIT AND COUNTER FRAUD SERVICES		
1.1 /1.1.4	AUDIT COMMITTEE	Provide independent and objective view on internal control and probity.

1.1.2	AUDIT COMMITTEE CHAIR	Where Audit Committee considers there is evidence of ultra vires transactions or improper acts the matter shall be raised at the next Board meeting.
1.1.3	CHIEF FINANCIAL OFFICER AND TRUST SECRETARY	Inform audit committee of activities of other Board sub committees
1.1.5	CHIEF FINANCIAL OFFICER	Ensure an adequate internal audit service, for which he/she is accountable, is provided (and involve the Audit Committee in the selection process when/if an internal audit service provider is changed.)
1.4.3	CHIEF FINANCIAL OFFICER	Decide at what stage to involve police in cases of misappropriation and other irregularities not Involving fraud or corruption.
1.2	HEAD OF INTERNAL AUDIT	Review, appraise and report in accordance with NHS Internal Audit Manual and best practice.
1.4.1	CHIEF EXECUTIVE & CHIEF FINANACIAL OFFICER	Monitor and ensure compliance with Secretary of State's Directions on fraud and corruption including the appointment of the Local Counter Fraud Specialist.
1.5.1	CHIEF EXECUTIVE	Monitor and ensure compliance with Directions issued by the Secretary of State for Health on NHS security management including appointment of the Local Security Management Specialist.

STANDING FINANCIAL INSTRUCTION NO. 2 ALLOCATIONS, PLANNING, BUDGETS, BUDGETARY CONTROL AND MONITORING		
2.1.1	CHIEF EXECUTIVE & CHIEF FINANCIAL OFFICER	Compile and submit to the Board an annual plan which takes into account relevant financial and non financial targets.
2.1.2	CHIEF FINANCIAL OFFICER	Prepare and submit revenue and capital budgets to the Board in accordance with the Trust's plan; Facilitating budget holders to agree and sign up to their allocated budgets at the commencement of each year.
2.1.3	CHIEF FINANCIAL OFFICER	During the year monitor and challenge financial performance against budget and plan and report to the Board.
2.1.4	CHIEF FINANCIAL OFFICER	Ensure adequate on-going budget holder training
2.2	ALL EMPLOYEES	Ensure income and expenditure is contained within budgets as delegated by the Chief Executive and in accordance with the system devised by the Chief Financial Officer.
2.2.7	TRUST Chief Officer	Recommend to the Board and enact approved cost improvement, cost savings and income generation initiatives in accordance with the Annual Plan.
2.3	CHIEF FINANCIAL OFFICER	Ensure the Trust does not breach its External Financing Limit and all external borrowing is authorised By the Board.

2.4	CHIEF EXECUTIVE	Ensure all monitoring forms that the Trust is required to provide to external organisations are provided on a timely basis
STANDING FINANCIAL INSTRUCTION NO. 3 ANNUAL ACCOUNTS AND REPORTS		
3.1	CHIEF FINANCIAL OFFICER	On behalf of the Trust ensure Annual accounts are prepared and audited in accordance with Department of Health and Social Care's timetable and adopted audit and accounting standards.
3.2	CHIEF EXECUTIVE	Publish an Annual Report that will include the Trust's Annual Accounts and be in accordance with relevant legislation and present it at a public meeting.
STANDING FINANCIAL INSTRUCTION NO. 4 BANK AND GOVERNMENT BANKING SERVICE AND EXTERNAL BORROWING		
4.1 to 4.4	CHIEF FINANCIAL OFFICER	Prepare and operate banking arrangements approved by the Board
4.5	CHIEF FINANCIAL OFFICER	Periodically report to the Board in respect of external borrowing.
4.5.3	BOARD	Approve all external borrowing
STANDING FINANCIAL INSTRUCTION NO. 5 INCOME, FEES AND CHARGES AND SECURITY OF CASH, CHEQUES AND OTHER NEGOTIABLE INSTRUMENTS		
5.1	CHIEF FINANCIAL OFFICER	Prepare and operate systems for recording, invoicing, collecting and coding of all income and ensure Prompt banking of all monies received.

5.2.1	CHIEF FINANCIAL OFFICER	Approve and regularly review the Trust's level of fees and charges.
5.2.2 / 5.2.3	ALL EMPLOYEES	Inform the Chief Financial Officer promptly of money due arising from any transaction initiated and only Initiate transactions within the boundaries of delegated responsibility.
5.3	CHIEF FINANCIAL OFFICER	Take action to recover outstanding debt and manage bad debt in accordance with losses and compensation procedure.
5.4	CHIEF FINANCIAL OFFICER	Ensure the Trust operates secure procedures for cash and other negotiable instruments.
STANDING FINANCIAL INSTRUCTION NO. 6 CONTRACTS FOR THE PROVISION OF HEALTHCARE SERVICES		
6	CHIEF EXECUTIVE	Ensure the Trust enters into suitable contracts with its Commissioners
6.4	CHIEF FINANCIAL OFFICER	Ensure a summary of the Trust's agreed contracts are reported annually to the Board
STANDING FINANCIAL INSTRUCTION NO. 7 PAYMENT AND TERMS OF SERVICE OF DIRECTORS AND EMPLOYEES		
7.1.1	BOARD	Determine the terms of reference of the remuneration committee
7.2 / 7.3	ALL BUDGET HOLDERS	Ensure staffing levels do not exceed funded establishment as determined by the budgets delegated under SFI No. 2

7.4	CHIEF FINANCIAL OFFICER	Issue instructions for the processing of pay
7.4.3	ALL BUDGET HOLDERS	Ensure times records, starter and leaver and other pay related information is passed to the Chief Financial Officer promptly.
7.5	CHIEF PEOPLE OFFICER	Ensuring all employees are issued with a contract of employment / variations / terminations in accordance with the Trust's SFIs,
7.6	CHIEF FINANCIAL OFFICER	Establish and operate the Trust's procedure for staff expenses
STANDING FINANCIAL INSTRUCTION NO. 8 NON – PAY EXPENDITURE		
8.1	CHIEF EXECUTIVE	Determine, and set out the level of delegation of non-pay expenditure to budget managers, including a list of managers authorised to order, and the system for authorisation above that level.
8.1.1 and 8.3	ALL EMPLOYEES	Only commit or authorise expenditure where delegated to do so.
8.1.9	CHIEF FINANCIAL OFFICER	Maintain a list of employees authorised to commit the Trust to an order and/or authorise the payment of an invoice
8.2.1	BUDGET HOLDER	In choosing the item to be supplied (or the service to be performed) seek the advice of the Head of Procurement (HSMC)

8.3.2	CHIEF FINANCIAL OFFICER	Shall be responsible for the prompt payment of accounts and claims.
8.3.5	BUDGET HOLDER	Only commit the Trust to prepayments if approved by the Chief Financial Officer
8.4	CHIEF FINANCIAL OFFICER	Ensure and operate appropriate procedures in respect of petty cash.
8.4	ALL EMPLOYEES	Only seek reimbursement from petty cash in accordance with the restricted values set out in the SFIs
STANDING FINANCIAL INSTRUCTION NO. 9 TENDERING AND CONTRACTING FOR NON PAY EXPENDITURE		
9	HEAD OF PROCUREMENT (HSMC) AND DELEGATED MANAGERS OTHER	On behalf of the Chief Executive obtain quotations and where appropriate undertake tendering procedures in accordance with the Trust's SOs and SFIs. Evaluate and award contracts in accordance with the SFIs
9.4.3	CHIEF FINANCIAL OFFICER / CHIEF MEDICAL OFFICER	Ensure that appropriate checks are carried out as to the financial standing and financial capability of those firms that are invited to tender and where appropriate clinical governance checks should be carried out.
9.9	CHIEF EXECUTIVE	Ensure all in-house services provide best value for money.

9.10	CHIEF FINANCIAL OFFICER	Ensure charitable funds are managed in accordance with the Trust's SOs/SFIs and charity commission regulations. That each trust fund is managed appropriately with regard to its purpose and its requirements.
STANDING FINANCIAL INSTRUCTION NO. 10 EMPLOYMENT OF TEMPORARY STAFF		
10.1	ALL BUDGET HOLDERS	Only obtain temporary personnel (in the first instance) from the Trust's Staff Bank or approved agencies within delegated responsibility and budget constraints
10.1	ALL BUDGET HOLDERS	The Chief Executive shall nominate officers with delegated authority to enter into contracts of employment, regarding staff, agency staff or temporary staff service contracts.
STANDING FINANCIAL INSTRUCTION NO. 11 CAPITAL INVESTMENT, PRIVATE FINANCING AND LEASING		
11.1.1	CHIEF EXECUTIVE	Ensure appropriate appraisal and approval of capital investment and that each scheme has a Nominated officer to manage it.
11.1.2	CHIEF EXECUTIVE	Ensure appropriate investment appraisal documentation is prepared and evaluated. That the pay back period is assessed and revenue consequences of any capital investment is agreed prior to
11.1.4	CHIEF FINANCIAL OFFICER	Operate of the construction of industry taxation deduction scheme in accordance with HMRC guidance.
11.1.5	CHIEF FINANCIAL OFFICER	Report expenditure and commitment against authorised capital investment.

11.3.1	CHIEF FINANCIAL OFFICER	On behalf of the Chief Executive issue the authority to commit capital expenditure Expenditure. Subsequent invoices to be approved within delegated limits set out in SFI No. 11
11.2.3	BOARD	All PFI proposals must be agreed by the Board.
STANDING FINANCIAL INSTRUCTION NO. 12 PROPERTY, PLANT AND EQUIPMENT and INTANGIBLE ASSET REGISTERS, AND SECURITY		
12.1	CHIEF FINANCIAL OFFICER	Operate the Trust's asset register of plant, property and equipment in accordance with the Trust's SFIs
12.1.7	CHIEF FINANCIAL OFFICER	Calculate and pay capital charges in accordance with Department of Health and Social Care requirements.
12.2.1	CHIEF EXECUTIVE	Take overall responsibility for all assets.
12.2.2	CHIEF FINANCIAL OFFICER	Approval of fixed asset control procedures.
12.2.4 to 12.2.6	BOARD, Chief Officers AND ALL SENIOR STAFF	Responsibility for security of Trust assets including notifying discrepancies to the Chief Financial Officer and reporting losses in accordance with SFI No.14. Where practical marking assets as Trust property.

STANDING FINANCIAL INSTRUCTION NO. 13
MANAGEMENT OF INVENTORIES (including stores and stocks)

13.1	STORES MANAGER	Delegated responsibility for control of stores (subject to CFO responsibility for systems of control).
13.1.2	CHIEF FINANCIAL OFFICER	Responsible for systems of control over stores and receipt of goods.
13.1.2	DESIGNATED PHARMACEUTICAL OFFICER	Responsible for controls of pharmaceutical stocks
13.1.4	CHIEF FINANCIAL OFFICER	Set out procedures and systems to regulate the stores.
13.2.1	CHIEF FINANCIAL OFFICER	Agree stocktaking arrangements.
13.2.2	CHIEF FINANCIAL OFFICER	Approve alternative arrangements where a complete system of stores control is not justified.

13.2.3	CHIEF FINANCIAL OFFICER AND RELEVANT MANAGER	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items. and report to CFO evidence of significant overstocking.
STANDING FINANCIAL INSTRUCTION NO. 14 DISPOSALS AND CONDEMNATIONS, LOSSES AND SPECIAL PAYMENTS		
14.1	CHIEF FINANCIAL OFFICER	Prepare detailed procedures in accordance with SFIs for disposal of assets including Condemnations and ensure that these are notified to managers.
14.2.1	CHIEF FINANCIAL OFFICER	Prepare procedures for recording and accounting for losses, special payments and informing police in cases of suspected arson or theft.
14.2.2	ALL EMPLOYEES	Discovery or suspicion of loss of any kind must be reported immediately to either head of department or nominated officer. The head of department / nominated officer should then inform the Chief Executive and Chief Financial Officer.
14.2.2	CHIEF FINANCIAL OFFICER	Where a criminal offence is suspected, CFO must inform the police if theft or arson is involved. In cases of fraud and corruption CFO must inform the relevant LCFS and NHS Protect.
14.2.3	CHIEF FINANCIAL OFFICER	Notify LCFS and External Audit of all frauds.

14.2.4	CHIEF FINANCIAL OFFICER	Notify Board and External Auditor of losses caused theft, arson, neglect of duty or gross carelessness (unless trivial).
14.2.5	BOARD AND DELEGATED MANAGERS	Approve write off of losses in accordance with delegated limits set out in SFI No. 14.
14.2.7	CHIEF FINANCIAL OFFICER	Consider whether any insurance claim can be made.
14.2.8	CHIEF FINANCIAL OFFICER	Maintain losses and special payments register.
14.2.10	CHIEF FINANCIAL OFFICER	Report all losses and special payments to the audit committee
STANDING FINANCIAL INSTRUCTION NO. 15 COMPUTERISED SYSTEMS AND FREEDOM OF INFORMATION		
15.1	CHIEF FINANCIAL OFFICER	Responsible for accuracy and security of computerised financial data.
15.1.2	CHIEF FINANCIAL OFFICER	Ensure 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 must be obtained from them prior to implementation.

15.1. 4 and 15.1.	CHIEF FINANCIAL OFFICER	Ensure that contracts with other bodies for the provision of computer services for financial applications clearly define responsibility of all parties for security, privacy, accuracy, completeness, timeliness of data during processing, transmission and storage, and allow for audit review. Seek periodic assurances from the provider that adequate controls are in operation.
15.2	CHIEF EXECUTIVE	Ensure each System across the Trust has a designated manager responsible for it and that the systems contains as far as possible only necessary information that is accurate and up to date. There are disaster recovery procedures in place.
15.3	DIRECTOR OF COMMUNICATIONS	Shall publish and maintain a Freedom of Information Scheme (FOI).
STANDING FINANCIAL INSTRUCTION NO. 16 PATIENTS' PROPERTY		
16.2	CHIEF EXECUTIVE	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission.
16.3	CHIEF FINANCIAL OFFICER	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).
16.6	DEPARTMENTAL MANAGERS	Inform staff of their responsibilities and duties for the administration of the property of patients.

STANDING FINANCIAL INSTRUCTION NO. 17 ACCEPTANCE OF GIFTS BY STAFF AND LINK TO STANDARDS OF BUSINESS CONDUCT		
17.1	CHIEF FINANCIAL OFFICER	Ensure all staff are made aware of the Trust policy on the acceptance of gifts and other benefits in kind.
17.6	TRUST SECRETARY	Maintain a register of all gifts and hospitality both accepted and rejected
STANDING FINANCIAL INSTRUCTION NO. 18 RETENTION OF RECORDS		
18.1	CHIEF EXECUTIVE	Retention of document procedures in accordance with Department of Health and Social Care guidelines
18.2 and 18.3	CHIEF EXECUTIVE	Ensure archived records may be retrieved only by authorised persons and authorise destruction of Records as appropriate when the request is outside that of Department of Health and Social Care guidelines.
18.4	CHIEF FINANCIAL OFFICER	Advise on the retention of financial records
STANDING FINANCIAL INSTRUCTION NO. 19 RISK MANAGEMENT AND INSURANCE		
19.1	CHIEF EXECUTIVE	Ensure the Trust has a programme of risk management in line with the Trust's SFI.

19.1	BOARD	Approve and monitor risk management programme.
19.2	BOARD	Decide whether the Trust will use the risk pooling schemes administered by NHS Resolution or self insure for some or all of the risks (where discretion is allowed). Decisions to self-insure should be reviewed annually.
19.3	CHIEF FINANCIAL OFFICER	Ensure commercial insurance is in place per the Trust's SFIs and in all other circumstances consult with the Department of Health and Social Care on the use of commercial insurance before committing the Trust
19.4	CHIEF FINANCIAL OFFICER	Where the Board decides to use the risk pooling schemes administered by the NHS Resolution, the Chief Financial Officer shall ensure that the arrangements entered into are appropriate and complementary to the risk management programme. The Chief Financial Officer shall ensure that documented procedures cover these arrangements. result of this decision. The Chief Financial Officer will draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed
19.4.3	CHIEF FINANCIAL OFFICER	Ensure documented procedures cover the accounting treatment of amounts not recovered through risk pooling arrangements.