

NORTH BRISTOL NHS TRUST STANDING ORDERS

JULY 2025

INTRODUCTION

North Bristol NHS Trust (the Trust) is a body corporate which was established under The North Bristol National Health Service Trust (Establishment) Order (the Establishment Order) 1999.

NHS Trusts are required by law to make Standing Orders (SOs), which regulate the way in which the proceedings and business of the Trust will be conducted. Regulation 19 of the NHS Trusts (Membership and Procedure) Regulations 1990 (as amended) requires the meetings and proceedings of an NHS trust to be conducted in accordance with the rules set out in the Schedule to those Regulations and with Standing Orders made under Regulation 19(2).

1 INTERPRETATIONS AND DEFINITIONS

- 1.1 Save as otherwise permitted by law, at any meeting the Chair of the Trust shall be the final authority on the interpretation of Standing Orders (on which they should be advised by the Chief Executive).

2006 ACT	means the National Health Services Act 2006.
2022 ACT	means the Health and Care Act 2022.
ACCOUNTABLE OFFICER	means the officer responsible and accountable for funds entrusted to the Trust; and is responsible for ensuring the proper stewardship of public funds and assets. The jointly appointed Chief Executive of North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust, otherwise known as the Group Chief Executive, or their appointed replacement, is the Accountable Officer for this Trust.
AUDIT COMMITTEE	means a committee whose functions are concerned with providing the Trust Board with a means of independent and objective review and monitoring financial systems and information, quality and clinical effectiveness, compliance with law, guidance and codes of conduct, effectiveness of risk management, the processes of governance and the delivery of the Board assurance framework.
CHAIR	means the jointly appointed Chair of North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust, otherwise known as the Group Chair.
CHIEF EXECUTIVE OFFICER	is the chief officer of the Trust and the Accountable Officer and is the jointly appointed Chief Executive of North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust (otherwise known as the Group Chief Executive) .

COMMISSIONING	means the process for determining the need for and for obtaining the supply of healthcare and related services by the Trust within available resources.
COMMITTEE	means a committee or sub-committee appointed by the Trust
COMMITTEE MEMBERS	shall be persons formally appointed by the Trust to sit on or to chair specific committees.
CONTRACTING AND PROCURING	means the systems for obtaining the supply of goods, materials, manufactured items, services, building and engineering services, works of construction and maintenance and for disposal of surplus and obsolete assets.
DIRECTORS	means members of the Board of Directors of the Trust, including Group Executives and Group Non-Executive Directors who are jointly appointed across North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust.
EXECUTIVE DIRECTOR	means an officer of the Trust, including individuals jointly appointed across both North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust, otherwise known as Group Executive Directors.
GROUP	means the group established by the Trust and University Hospitals Bristol and Weston NHS Foundation Trust.
HOSPITAL MANAGING DIRECTOR	means the Executive Director who provides day-to-day leadership and line management of the Hospital Management Team, reporting to the Chief Executive Officer.
NHS ENGLAND	means the body which is responsible for the oversight of NHS Trusts..
NOMINATED OFFICER	means an Officer charged with the responsibility for discharging specific tasks within Standing Orders and standing financial instructions.
NON-EXECUTIVE DIRECTOR	means a person who is appointed to the Board of Directors who is not an Executive Director, including individuals jointly appointed across both North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust, otherwise known as Group Non-Executive Directors.
OFFICER	means an employee of the Trust or any other person holding a paid appointment or office with the Trust.
SFIs	means Standing Financial Instructions.

SOs	means Standing Orders.
VOLUNTARY ORGANISATION	means a body, other than a public or local authority, the activities of which are not carried on for profit.

2 THE BOARD

- 2.1 All business shall be conducted in the name of the Trust.
- 2.2 All funds received in trust shall be held in the name of the Trust as corporate trustee. Further:
 - 2.2.1 The powers exercised by the Trust as corporate trustee, in relation to funds held on trust, shall be exercised separately and distinctly from those powers exercised as a Trust.
 - 2.2.2 Directors acting on behalf of the Trust as a corporate trustee are acting as quasi- trustees. Accountability for charitable funds held on trust is to the Charity Commission and to the Secretary of State for Health and Social Care. Accountability for non-charitable funds held on trust is only to the Secretary of State for Health and Social Care.
- 2.3 The power of the Trust shall be exercised in public or private session as provided for in SO item 4.
- 2.4 The Board has resolved that certain powers and decisions may only be exercised by the Board in formal session. These powers and decisions are set out in the Schedule of Matters reserved to the Board and Scheme of Delegation and have effect as if incorporated into the Standing Orders.
- 2.5 The Trust has the functions conferred on it by Schedule 4 of the 2006 Act.

3 MEMBERSHIP OF THE BOARD

- 3.1 The voting membership of the Trust Board shall comprise the Chair and six Non-Executive Directors, together with up to five Executive Directors. At least half of the voting membership of the Trust Board, excluding the Chair, shall be independent Non-Executive Directors.
- 3.2 In addition to the Chair, the Non-Executive Directors shall normally include:
 - 3.2.1 one appointee nominated to be the Vice-Chair;
 - 3.2.2 one appointee nominated to be the Senior Independent Director;
 - 3.2.3 in accordance with the Establishment Order, one appointee from the University of Bristol, in recognition of the Trust's status as a teaching hospital;
 - 3.2.4 one or more appointees who have recent relevant financial experience.

Appointees can fulfil more than one of the roles identified.

- 3.3 The Executive Directors shall include:
- 3.3.1 Chief Executive Officer;
 - 3.3.2 Chief Finance Officer, or equivalent;
 - 3.3.3 Chief Medical Officer or Chief Nursing Officer;
 - 3.3.4 Such other Executive Directors as may be appointed.
- 3.4 The Board may appoint additional Executive Directors, in crucial roles in the Trust, to be non-voting members of the Trust Board.
- 3.5 **Appointment of the Chair and Directors.** The Chair and Non-Executive Directors of the Trust are appointed by NHSE, on behalf of the Secretary of State for Health and Social Care. The tenure and termination and suspension of office shall be in accordance with the NHS Trusts (Membership and Procedure) Regulations 1990 (as amended).
- 3.6 The Chief Executive Officer shall be appointed by the Chair and the Non-Executive Directors.
- 3.7 Executive Directors shall be appointed by a committee comprising the Chair, the Non-Executive Directors and the Chief Executive Officer.
- 3.8 Where more than one person is appointed jointly to an Executive Director post in the Trust, those persons shall become appointed as an Executive Director, jointly. Where the post has voting rights attached, the joint appointees will have the power of one vote; and shall count for the purpose of Standing Order 3 as one person.
- 3.9 **Vice-Chair:** To enable the proceedings of the Trust to be conducted in the absence of the Chair, the Trust Board may elect one of the Non-Executive Directors to be Vice-Chair, for a period that does not exceed the remainder of their appointed term as a Non-Executive Director of the Trust.
- 3.10 Any Non-Executive Director so elected may at any time resign from the office of Vice-Chair by giving notice in writing to the Chair. The appointment as Vice-Chair will end with the termination for any reason of that Non-Executive Director's period of office as a director. On such resignation or termination the Trust Board may then appoint another Non-Executive Director as Vice-Chair, in accordance with the provision of this Standing Order.
- 3.11 When the Chair is unable to perform their duties due to illness or absence for any reason, their duties will be undertaken by the Vice-Chair.
- 3.12 **Functions and roles of the Chair and Directors.** The function and role of the Chair and members of the Trust Board is described within these Standing Orders and within those documents that are incorporated into these Standing Orders.
- 3.13 **Tenure of office.** Terms governing the period of tenure of office of the Chair and Non-Executive Directors and the termination or suspension of office of the Chair and Non-Executive Directors are contained in the NHS Trusts (Membership and Procedure) Regulations 1990 (as amended) and as directed by NHSE, under its delegated authority from Secretary of State for Health and Social Care.
- 4 **MEETINGS OF THE BOARD**
- 4.1 **Admission of the Public and the Press** – The meetings of the Board of Directors shall be open to members of the public and press unless the Board decides otherwise in relation to all of the meeting for reasons of confidentiality, or on other proper grounds, or for other special reasons. Matters to be dealt with by the Board following the exclusion of members of the public and/or press shall be confidential to the members of the Board. Directors and any employees of the Trust in attendance shall not reveal or disclose the contents of papers marked 'In Confidence' or minutes headed 'Items Taken in Private' outside of the Trust, without the express permission of the Trust.

- 4.2 In the event that the public and press are admitted to all or part of a Board meeting by reason of SO item 4.1 above, the Chair (or Vice Chair) shall give such directions as they think fit in regard to the arrangements for meetings and accommodation of the public and representatives of the press such as to ensure that the Board's business shall be conducted without interruption and disruption and the public will be required to withdraw upon the Board resolving "that in the interests of public order the meeting adjourn for (*the period to be specified*) to enable the Board to complete business without the presence of the public".
- 4.3 The Board of Directors may agree further provisions in respect of the admission of the public and the press, to be set out in a policy.
- 4.4 **Observers at Board Meetings** – The Trust may make such arrangements from time to time as it sees fit with regards to the extending of invitations to observers to attend and address any of the Board meetings.
- 4.4.1 The Trust may appoint Associate Non-Executive Directors to the Board of Directors on such terms as the Board of Directors may direct. Associate Non-Executive Directors will attend Board of Director meetings and relevant Committee meetings at the discretion of the Chair and will play an active role in such meetings by providing advice and appropriate challenge across the range of Trust healthcare services and supporting business areas. For the avoidance of doubt, Associate Non-Executive Directors are not formally appointed as members of the Board of Directors and, should circumstances arise, will not be eligible to vote.
- 4.5 Nothing in these Standing Orders shall be construed as permitting the introduction by the public or press representatives of recording, transmitting, video or small apparatus into meetings of the Board or Committees. Such permission shall be granted only upon resolution of the Trust.
- 4.6 **Calling of Meetings** – Ordinary meetings of the Board shall be held at such times and places as the Board determines.
- 4.7 The Chair of the Trust may call a meeting of the Board at any time. If the Chair refuses to call a meeting after a requisition for that purpose, signed by at least one-third of the whole number of Directors, has been presented to them, or if, without so refusing, the Chair does not call a meeting within seven days after such requisition has been presented to them at the Trust's Headquarters, such one third or more Directors may forthwith call a meeting. An annual public meeting shall be held on or before 30th September in each year for the purpose of presenting audited accounts, annual reports and any report on the accounts.
- 4.8 **Notice of Meetings** – Before each meeting of the Board, a written notice of the meeting, specifying the business proposed to be transacted at it shall be delivered to every Director, or sent by post to the usual place of residence of such Director or sent electronically to the usual e-mail address of the director, or circulated via an agreed online board paper portal, so as to be available to them at least three working days before the meeting.
- 4.9 Want of service of the notice on any Director shall not affect the validity of a meeting.
- 4.10 In the case of a meeting called by Directors in default of the Chair, the notice shall be signed by those Directors and no business shall be transacted at the meeting other than that specified in the notice, or emergency motions permitted under SO item 4.20.1.
- 4.11 Agendas will normally be sent to members of the Board five working days before the meeting and supporting papers, whenever possible, shall accompany the agenda, but will certainly be despatched no later than three working days before the meeting, save in emergency. Failure to serve such a notice on more than three Directors will invalidate the meeting. Notice shall be presumed to have been served two days after posting and one day after being sent out via email or portal.
- 4.12 Before any meeting of the Board which is to be held in public, a public notice of the time and place of the meeting, and the public part of the agenda, shall be displayed on the Trust's website at least three working days before the meeting.

- 4.13 **Setting the Agenda** – The Board may determine that certain matters shall appear on every agenda for a meeting and shall be addressed prior to any other business being conducted. (Such matters may be identified within these Standing Orders or following subsequent resolution shall be listed in an Appendix to the Standing Orders).
- 4.14 A Director desiring a matter to be included on an agenda shall make their request in writing to the Chair at least five working days before the meeting. The request should state whether the item of business is proposed to be transacted in the presence of the public and should include appropriate supporting information. Requests made less than five working days before a meeting may be included on the agenda at the discretion of the Chair.
- 4.15 **Chair of Meeting** – At any meeting of the Board, the Chair of the Board, if present, shall preside. If the Chair is absent from the meeting the Vice Chair, if there is one and they are present, shall preside. If the Chair and Vice Chair are absent, such Non-Executive as the Directors present shall choose shall preside.
- 4.16 If the Chair is absent temporarily on the grounds of a declared conflict of interest the Vice Chair, if present, shall preside. If the Chair and Vice Chair are absent, or are disqualified from participating, such Non-Executive Director as the Directors present shall choose shall preside.
- 4.17 **Notices of Motion** – A Director of the Board desiring to move or amend a motion shall send a written notice thereof at least five working days before the meeting to the Chief Executive, who shall ensure that it is brought to the immediate attention of the Chair. The Chief Executive shall insert in the agenda for the meeting all notices so received, subject to the notice being permissible under the appropriate regulations. Subject to SO item 4.20.1, this paragraph shall not prevent any motion being moved during the meeting without notice on any business mentioned on the agenda.
- 4.18 **Withdrawal of Motion or Amendments** – A motion or amendment once moved and seconded may be withdrawn by the proposer with the concurrence of the seconder and the consent of the Chair.
- 4.19 **Motion to Rescind a Resolution** – Notice of motion to amend or rescind any resolution (or the general substance of any resolution) which has been passed within the preceding six calendar months shall be made in writing by the Director who gives it and four other Board Directors and, before considering any such motion, the Board may refer the matter to any appropriate Committee or the Chief Executive for recommendation. When any such motion has been disposed of by the Board, it shall not be competent for any Director other than the Chair to propose a motion to the same effect within six months, however the Chair may do so if they consider it appropriate. This Standing Order item 4.19 shall not apply to motions moved in pursuance of a report or recommendations of a Committee or the Chief Executive.
- 4.20 **Motions** – A motion may be proposed by the Chair or any Director present at the meeting. The mover of a motion shall have a right of reply at the close of any discussion on the motion or any amendment thereto.

Emergency Motions

- 4.20.1 Subject to the agreement of the Chair and SO item 4.21 below, a Director may give written notice of an emergency motion after the issue of the notice of meeting and agenda (by reason of SO item 4.8 and SO item 4.11), up to one hour before the time fixed for the meeting. The notice shall state the grounds of urgency. At the Chair's discretion, the emergency motion shall be declared to the Board at the commencement of the business of the meeting as an additional item included on the agenda. The Chair's decision to include the item shall be final.
- 4.21 When a motion is under discussion or immediately prior to discussion it shall be open to a Director to move:
- 4.21.1 an amendment to the motion.
- 4.21.2 the adjournment of the discussion or the meeting.

- 4.21.3 that the meeting proceeds to the next business*.
 - 4.21.4 the appointment of an ad hoc committee to deal with a specific item of business.
 - 4.21.5 that the motion be now put*.
 - 4.21.6 that a Director be not further heard*.
 - 4.21.7 that the public be excluded pursuant to SO item 4.1,
- and in the case of sub-paragraphs denoted by (*) above, to ensure objectivity motions may only be put by a Director who has not previously taken part in the debate and who is eligible to vote.
- 4.22 No amendment to the motion shall be admitted if, in the opinion of the Chair of the meeting, the amendment negates the substance of the motion. If there are a number of amendments, they shall be considered one at a time. When a motion has been amended, the amended motion shall become the substantive motion before the meeting, upon which any further amendment may be moved.
 - 4.23 The Chair may (at their discretion) refuse to admit any motion of which notice was not given in accordance with SO item 4.17, other than a motion relating to:
 - 4.23.1 the reception of a report.
 - 4.23.2 consideration of any item of business before the Trust Board.
 - 4.23.3 the accuracy of minutes.
 - 4.23.4 that the Board proceed to next business.
 - 4.23.5 that the Board adjourn.
 - 4.23.6 that the question be now put.
 - 4.24 **Chair's Ruling** – Statements of Directors made at meetings of the Board shall be relevant to the matter under discussion at the material time and the decision of the Chair of the meeting on questions of order, relevancy, regularity and any other matter shall be final.
 - 4.25 **Voting** – The Board shall aim to make decisions through discussion and by consensus. It is not a requirement for all decisions to be subject to a vote. The Chair of the meeting at which any particular decision is to be taken shall be responsible for determining whether a vote is required and what form this will take. Where the Chair determines that a vote should take place, the decision put to a vote shall be determined by a majority of the votes of the Chair and Directors present and voting on the question and, in the case of the number of votes for and against being equal, the Chair of the meeting (or any other person presiding in accordance with the terms of these Standing Orders) shall have a second or casting vote.
 - 4.26 All questions put to the vote shall, at the discretion of the Chair of the meeting, be determined by oral expression or by a show of hands. A paper ballot may also be used if the Chair so directs, or it is proposed and seconded by any of the Directors present.
 - 4.27 If at least one-third of the Directors present so request, the voting (other than by paper ballot) on any question may be recorded to show how each Director present voted or abstained.
 - 4.28 If a Director so requests, their vote shall be recorded by name upon any vote (other than by paper ballot).

- 4.29 In no circumstances may an absent Director vote by proxy. Absence is defined as being absent at the time of the vote.
- 4.30 An Officer who has been appointed formally by the Board to act up for an Executive Director during a period of incapacity or temporarily to fill an Executive Director vacancy, shall be entitled to exercise the voting rights of the Executive Director. An Officer attending the Board to represent an Executive Director during a period of incapacity or temporary absence without formal acting up status may not exercise the voting rights of the Executive Director. An Officer's status when attending a meeting shall be recorded in the minutes.
- 4.31 Where necessary, a Director may be counted as present when available constantly for discussions through an audio or video link and may take part in voting on an open basis.
- 4.32 **Minutes** – The Minutes of the proceedings of a meeting shall be drawn up and submitted for agreement at the next ensuing meeting.
- 4.33 No discussion shall take place upon the minutes except upon their accuracy or where the Chair considers discussion appropriate. Any amendment to the minutes shall be agreed and recorded at the next meeting.
- 4.34 Minutes shall be circulated in accordance with Director wishes. Where providing a record of a meeting in public the minutes shall be made available to the public.
- 4.35 **Joint Directors** – Where the Office of a Director is shared jointly by more than one person:
- 4.35.1 either or both of those persons may attend or take part in meetings of the Board.
 - 4.35.2 if both are present at a meeting, they should cast one vote if they agree.
 - 4.35.3 in the case of disagreements, no vote should be cast.
 - 4.35.4 the presence of either or both of those persons should count as the presence of one person for the purposes of SO item 4.42 (Quorum).
- 4.36 **Suspension of Standing Orders** – Except where it would contravene any statutory provision or any direction made by the Secretary of State for Health and Social Care or NHSE, any one or more of the Standing Orders may be suspended at any meeting, provided that at least two-thirds of the Board are present, [including one Executive Director and one Non-Executive Director], and at least two-thirds of those present vote in favour of suspension.
- 4.37 A decision to suspend Standing Orders shall be recorded in the minutes of the meeting.
- 4.38 A separate record of matters discussed during the suspension of Standing Orders shall be made and shall be available to the Chair and Directors of the Board.
- 4.39 No formal business may be transacted while Standing Orders are suspended.
- 4.40 The Audit Committee shall review every decision to suspend Standing Orders.
- 4.41 **Record of Attendance** – The names of the Chair and Directors present at the meeting shall be recorded in the minutes. If a director is not present for the entirety of the meeting, the minutes shall record the items that were considered whilst they were present.
- 4.42 **Quorum** – No business shall be transacted at a meeting unless at least one half of the whole number of the voting Chair and Directors appointed are present (including at least two Non-Executive Directors and one Executive Director).
- 4.43 An Officer in attendance for an Executive Director but without formal acting-up status may not count towards the quorum.
- 4.44 If the Chair or Director has been disqualified from participating in the discussion on any matter and/or from voting on any resolution by reason of the declaration of a conflict of interest (see

Standing Order 7 or 8) he shall no longer count towards the quorum. If a quorum is then not available for the discussion and/or the passing of a resolution on any matter, that matter may not be discussed further or voted upon at that meeting. Such a position shall be recorded in the minutes of the meeting. The meeting must then proceed to the next business. The above requirement for at least one Executive Director to form part of the quorum shall not apply where the Executive Directors are excluded from a meeting (for example when the Board considers the recommendations of the Remuneration and Nominations Committee).

5 ARRANGEMENTS FOR THE EXERCISE OF FUNCTIONS BY DELEGATION

- 5.1 Subject to any relevant statutory provision and any directions as may be given by the Secretary of State for Health and Social Care, the Board may make arrangements for the exercise, on behalf of the Board, of any of its functions in each case subject below to such restrictions and conditions as the Trust thinks fit:
- 5.1.1 By a committee or sub-committee.
 - 5.1.2 Appointed by virtue of Standing Order item 6.1 or 6.2 below, or by an Officer of the Trust.
 - 5.1.3 by another body, subject to Standing Order item 5.2 below.
- 5.2 Where a function is delegated to a third party, the Trust has responsibility to ensure that the proper delegation is in place. Upon delegation to committees, sub committees or Officers or third parties, the Trust retains full responsibility.
- 5.3 **Emergency Powers** – The powers which the Board has retained to itself within these Standing Orders (Standing Order item 2.4) may in emergency be exercised by the Chief Executive and the Chair after having consulted at least two Non-Executive Directors. The exercise of such powers by the Chief Executive and Chair shall be reported to the next formal meeting of the Board in public or private session (as appropriate) for ratification.
- 5.4 **Delegation to Committees** – The Board shall agree from time to time to the delegation of executive powers to be exercised by committees, or sub-committees, or joint-committees, which it has formally constituted. The constitution and terms of reference of these committees, or sub-committees, or joint committees and their specific executive powers shall be approved by the Board in respect of its sub-committees.
- 5.5 **Delegation to Officers** – Those functions of the Trust which have not been retained as reserved by the Board or delegated to a committee or sub-committee or joint-committee shall be exercised on behalf of the Trust by the Chief Executive. The Chief Executive shall determine which functions they will perform personally and shall nominate Officers to undertake the remaining functions for which they will still retain an accountability to the Trust.
- 5.6 **Scheme of Delegation:** The Chief Executive shall prepare a Scheme of Delegation identifying their proposals which shall be considered and approved by the Board, subject to any amendment agreed during the discussion. The Chief Executive may periodically propose amendment to the Scheme of Delegation that shall be considered and approved by the Board as indicated above.
- 5.7 Nothing in the Scheme of Delegation shall impair the discharge of the direct accountability to the Board of the Chief Financial Officer to provide information and advise the Board in accordance with statutory or NHS England requirements. Outside these requirements, the roles of the Chief Financial Officer shall be accountable to the Chief Executive for operational matters.
- 5.8 The arrangements made by the Board as set out in the Schedule of Matters reserved to the Board and Scheme of Delegation shall have effect as if incorporated in these Standing Orders.
- 5.9 **Overriding Standing Orders** – If for any reason these Standing Orders are not complied with, full details of the non-compliance and any justification for non-compliance and the circumstances around the non-compliance, shall be reported to the next formal meeting of the

Board for action or ratification. All Directors of the Board and staff have a duty to disclose any non-compliance with these Standing Orders to the Chief Executive as soon as possible.

6 COMMITTEES

- 6.1 Subject any guidance issued by the Department of Health and Social Care or by NHS England, the Trust may appoint committees of the Trust, or together with one or more other bodies as defined in the 2022 Act, appoint joint committees.
- 6.2 A committee or joint committee appointed under SO item 6.1 may, subject to such directions as may be given by the Trust or other health service bodies in question, appoint sub-committees consisting wholly or partly of members of the committee or joint committee (whether or not they are members of the Trust or other health service bodies in question); or wholly of persons who are not members of the Trust or other health service bodies or the committee of the Trust or other health service bodies in question.
- 6.3 The Standing Orders of the Trust, as far as they are applicable, shall apply with appropriate alteration to meetings of any committees, joint committees and sub-committees established by the Trust. In which case the term “Chair” is to be read as a reference to the Chair of the committee, joint committee or sub-committee as the context permits, and the term “member” is to be read as a reference to a member of the committee also as the context permits. There is no requirement to hold meetings of committees, joint committees and sub-committees established by the Trust in public.
- 6.4 Each such committee, joint committee and sub-committee shall have such terms of reference and powers and be subject to such conditions (as to reporting back to the Board), as the Board shall decide and shall be in accordance with any applicable legislation and regulation or direction. Such terms of reference shall have effect as if incorporated into the Standing Orders.
- 6.5 The Board of Directors may appoint committees consisting wholly or partly of persons who are not Executive Directors or Non-Executive Directors of the Trust for any purpose that is calculated or likely to contribute or assist it in the exercise of its powers.
- 6.6 Where committees are authorised to establish sub-committees they may not delegate executive powers to the sub-committee unless expressly authorised by the Board.
- 6.7 The Board shall approve the appointments to each of the committees, joint committees and sub-committees which it has formally constituted. Where the Board determines, and regulations permit, that persons, who are neither Directors nor Officers, shall be appointed to a committee, joint committee or sub-committee the terms of such appointment shall be within the powers of the Board. The Board shall define the powers of such appointees and shall agree allowances, including reimbursement for loss of earnings, and/or expenses in accordance where appropriate with national guidance.
- 6.8 Where the Board is required to appoint persons to a committee, joint committee or sub-committee and/or to undertake statutory functions, and where such appointments are to operate independently of the Board, such appointment shall be made in accordance with the Terms of Reference and any applicable regulations and directions.
- 6.9 The Trust Board of Directors shall establish an Audit Committee and Remuneration and Nomination Committee, as standing Committees of the Trust Board of Directors. In addition, the Trust Board of Directors shall establish such other Committees as it deems necessary and appropriate from time to time.

7 DECLARATIONS OF INTERESTS AND REGISTER OF INTERESTS

- 7.1 **Declaration of Interests** – The 2006 Act, NHSE’s Code of Governance for NHS provider trusts and NHSE’s Managing conflicts of interest in the NHS guidance, as updated or superseded from time to time, require the Board Directors to declare interests which are relevant and material to the NHS board of which they are a Director. All existing Board Directors and other decision-making staff should declare such interests. Any Board Directors appointed subsequently should do so on appointment.

- 7.2 Interests are as defined in NHSE's Managing conflicts of interest in the NHS guidance.
- 7.3 At the time Board Directors' interests are declared, they should be recorded in the Board minutes. Any changes in interests should be declared at the next Board meeting following the change occurring and recorded in the minutes of that meeting.
- 7.4 Board Directors' directorships of companies likely or possibly seeking to do business with the NHS should be published in the Board's Annual Report. The information should be kept up to date for inclusion in succeeding annual reports.
- 7.5 If Board Directors have any doubt about the relevance of an interest, this should be discussed with the Chair or the Director of Corporate Governance. Financial Reporting Standard No 8 (issued by the Accounting Standards Board) specifies that influence rather than the immediacy of the relationship is more important in assessing the relevance of an interest. The interests of partners in professional partnerships including general practitioners should also be considered.
- 7.6 **Register of Interests** – The Director of Corporate Governance will ensure that a Register of Interests is established to record formal declarations of interests of Board Directors. In particular, the register will include details of all directorships and other relevant and material interests which have been declared by both Executive and Non-Executive Directors, as defined in Standing Order item 7.1.
- 7.7 These details will be kept up to date by means of an annual review of the register in which any changes to interests declared during the preceding 12 months will be incorporated.
- 7.8 The Register will be available to the public.
- 7.9 All senior managers and clinicians have a duty to ensure that declaration of interests are made which could materially affect the outcome of decisions made by them. Where in doubt, all senior managers and clinicians should contact the Corporate Governance Team for clarification.
- 7.10 With the exception of the requirement to report interests in the Annual Report (Standing Order 7.4), this Standing Order also applies in full to any committee or sub-committee or group of the Trust Board; and to any member of such committee or sub-committee or group (whether or not they are a Director).
- 8 DISABILITY OF CHAIR AND DIRECTORS IN PROCEEDINGS ON ACCOUNT OF PECUNIARY INTEREST**
- 8.1 Subject to the following provisions of this Standing Order, if the Chair or a Director has any pecuniary interest, direct or indirect, in any contract, proposed contract or other matter and is present at a meeting of the Trust at which the contract or other matter is the subject of consideration, they shall at the meeting or as soon as practicable after its commencement disclose the fact and shall not take part in the consideration or discussion of the contract or other matter or vote on any question with respect to it.
- 8.2 The Board may exclude the Chair or a Director of the Board from a meeting of the Board while any contract, proposed contract or other matter in which he has a pecuniary interest, is under consideration.
- 8.3 Any remuneration, compensation or allowances payable to the Chair or a Director by virtue of the 2006 Act shall not be treated as a pecuniary interest for the purpose of this Standing Order.
- 8.4 For the purpose of this Standing Order the Chair or a Director shall be treated, subject to SO item 8.5, as having indirectly a pecuniary interest in a contract, proposed contract or other matter, if:
- 8.4.1 they, or a nominee of theirs, is a director of a company or other body, not being a public body, with which the contract was made or is proposed to be made or which has a direct pecuniary interest in the other matter under consideration; or

- 8.4.2 they are a partner/associate of, or is in the employment of, a person with whom the contract was made or is proposed to be made or who has a direct pecuniary interest in the other matter under consideration;
- 8.4.3 and in the case of persons living together as partners, the interest of one partner shall, if known to the other, be deemed for the purposes of this Standing Order to be also an interest of the other.
- 8.5 The Chair or a Director shall not be treated as having a pecuniary interest in any contract, proposed contract or other matter by reason only:
 - 8.5.1 of their membership of a company or other body, if they have no beneficial interest in any securities of that company or other body;
 - 8.5.2 of an interest in any company, body or person with which they are connected as mentioned in SO item 8.4 above which is so remote or insignificant that it cannot reasonably be regarded as likely to influence a Director in the consideration or discussion of or in voting on, any question with respect to that contract or matter.
- 8.6 Where the Chair or a Director has an indirect pecuniary interest in a contract, proposed contract or other matter by reason only of a beneficial interest in securities of a company or other body, and the total nominal value of those securities does not exceed £5,000 or one-hundredth of the total nominal value of the issued share capital of the company body, whichever is the less, and if the share capital is of more than one class, the total nominal value of shares of any one class in which they have a beneficial interest does not exceed one-hundredth of the total issued share capital of that class, this Standing Order shall not prohibit them from taking part in the consideration or discussion of the contract or other matter or from voting on any question with respect to it, without prejudice however to their duty to disclose their interest.
- 8.7 This SO item 8 applies to a committee or sub-committee and to a joint committee as it applies to the Trust and applies to a Director of any such committee or sub-committee (whether or not he is also a Director of the Trust) as it applies to a Director of the Trust.
- 9 **STANDARDS OF BUSINESS CONDUCT POLICY**
 - 9.1 Staff should comply with national guidance concerning standard of business conduct including as applicable NHS England's "Standards of Business Conduct for NHS Staff", as may be updated or superseded from time to time.
 - 9.2 **Interests of staff** - All staff shall declare any relevant and material interest. The declaration should be made on appointment to the Executive Director, clinical director, or senior manager to whom they are accountable. If the interest is acquired or recognised subsequently, a declaration should be made via the Trust's online declarations of interest system in line with the Declarations of Interest Policy. The system will then add the interest to the Trust's Register of Interests.
 - 9.3 **Interest of Officers in Contracts** – If it comes to the knowledge of an Officer of the Trust that a contract in which they have any pecuniary interest not being a contract to which they themselves are a party, has been, or is proposed to be, entered into by the Trust they shall, at once, give notice in writing to the Chief Executive or the Director of Corporate Governance of the fact that they are interested therein. In the case of persons living together as partners, the interest of one partner shall, if known to the other, be deemed to be also the interest of that partner.
 - 9.4 An Officer should also declare to the Chief Executive any other employment or business or other relationship of theirs, or of a cohabiting spouse, that conflicts, or might reasonably be predicted could conflict with the interests of the Trust.
 - 9.5 The Trust requires interests, employment or relationships declared, to be entered in a register of interests of staff.

- 9.6 Gifts and hospitality shall only be accepted in accordance with the Trust's declarations of interest policy. Officers of the Trust shall not ask for any rewards or gifts; nor shall they accept any rewards or gifts of significant value.
- 9.7 **Canvassing of and Recommendations by, Directors in Relation to Appointments** – Canvassing of Directors of the Trust or of any Committee of the Trust directly or indirectly for any appointment under the Trust shall disqualify the candidate for such appointment. The contents of this paragraph of Standing Order item 9 shall be included in application forms or otherwise brought to the attention of candidates.
- 9.8 A Director of the Board shall not solicit for any person any appointment under the Trust or recommend any person for such appointment, but this paragraph of this Standing Order item 9 shall not preclude a Director from giving written testimonial of a candidate's ability, experience or character for submission to the Trust.
- 9.9 **Relatives of Directors or Officers** – Candidates for any staff appointment under the Trust shall, when making application, disclose in writing to the Trust whether they are related to any Director or the holder of any office under the Trust. Failure to disclose such a relationship shall disqualify a candidate and, if appointed, render them liable to instant dismissal.
- 9.10 The Chair and every Director and Officer of the Trust shall disclose to the Chief Executive any relationship between themselves and a candidate of whose candidature that Director or Officer is aware. It shall be the duty of the Chief Executive to report to the Board any such disclosure made.
- 9.11 On appointment, Directors (and prior to acceptance of an appointment in the case of Executive Directors) should disclose to the Board whether they are related to any other Director or holder of any office in the Trust.
- 9.12 Where the relationship to a Director of the Trust is disclosed, the Standing Order headed 'Disability of Chair and Directors in proceedings on account of pecuniary interest' (SO item 8) shall apply.
- 10 **CUSTODY OF SEAL AND SEALING OF DOCUMENTS**
- 10.1 **Custody of Seal** – The Common Seal of the Trust shall be kept by the Chief Executive in a secure place.
- 10.2 **Sealing of Documents** – The Seal of the Trust shall only be attached to documents where there is a legal requirement for sealing and the subject matter of the relevant document has first been approved in accordance with these Standing Orders and the Standing Financial Instructions. The seal shall be affixed in the presence of the signatories in accordance with Paragraph 33 of Schedule 4 of the 2006 Act:
- "33 Instruments etc.*
- (1) The fixing of the seal of an NHS trust must be authenticated by the signature (a) of the chairman or of some other person authorised (whether generally or specifically) by the NHS trust for that purpose, and (b) of one other director."*
- 10.3 **Bearing witness of the affixing of the Seal:** A recommended wording for the witnessing of the use of the Seal is "The Common Seal of the North Bristol National Health Service Trust was hereunto affixed in the presence of....".
- 10.4 **Register of Sealing** – An entry of every sealing shall be made and numbered consecutively in a book provided for that purpose and shall be signed by the persons who shall have approved and authorised the document and those who attested the seal. A report of all sealing shall be made to the Trust Board, or a committee delegated to oversee the register at periods of its discretion. The report shall contain details of the seal number, the description of the document and date of sealing.

11 SIGNATURE OF DOCUMENTS

- 11.1 Where the signature of any document will be a necessary step in legal proceedings involving the Trust, it shall be signed by the Chief Executive, unless any enactment otherwise requires or authorises, or the Board shall have given the necessary authority to some other person for the purpose of such proceedings.
- 11.2 The Chief Executive or nominated Officer(s) shall be authorised, by resolution of the Board, to sign on behalf of the Trust any agreement or other document not requested to be executed as a deed, the subject matter of which has been approved by the Board or any committee, sub-committee or standing committee with delegated authority.
- 11.3 Unless there is a requirement for sealing, the Chief Executive or nominated officers shall also be authorised, by resolution of the Board, to execute any agreement or other document (the subject matter of which has been approved by the Board or any committee, sub-committee or standing committee with delegated authority) as a deed on behalf of the Trust by signing in the physical presence of an attesting witness.
- 11.4 Unless there is a specific requirement for a physical seal or wet ink signature, any signature under SO Item 11.1, 11.2 or 11.3 above may be provided in electronic form and shall not be invalid on this basis.

12 MISCELLANEOUS

- 12.1 **Standing Orders to be given to Directors and Officers** – It is the duty of the Chief Executive to ensure that existing Directors and Officers and all new appointees are notified of and understand their responsibilities within Standing Orders and standing financial instructions. Updated copies shall be issued to staff designated by the Chief Executive. New designated Officers shall be informed in writing and shall receive copies where appropriate of Standing Orders.
- 12.2 **Documents having the standing of Standing Orders** – standing financial instructions (including provisions as to tendering and contract procedures, disposals and in-house services), Schedule of Matters reserved to the Board and Scheme of Delegation, the Policy on the Register of Interests, Gifts and Hospitality and the Staff Disciplinary and Appeals Procedures document shall be read in conjunction with the Standing Orders. The Board may also, from time to time, agree and approve policy statements/procedures which will apply to all, or specific groups of staff employed by the Trust. The decision to approve such policies and procedures shall be recorded in an appropriate Trust Board minute to be read in conjunction with these Standing Orders.
- 12.3 **Review of Standing Orders** – Standing Orders shall be reviewed annually by the Board and any requirements for amendments must be directed to both the Board of Directors and the Council of Governors. The requirement for review extends to all documents having the effect as if incorporated in Standing Orders.
- 12.4 The Board may confirm contracts to purchase from a voluntary organisation or a local authority using appropriate powers under the 2006 Act and shall comply with procedures laid down by the Chief Financial Officer which shall be in accordance with this Act.
- 12.5 **Variation of Standing Orders:** These Standing Orders shall be varied only if:
- 12.5.1 A notice of motion under Standing Order 4.17 has been given and
 - 12.5.2 no fewer than half of the appointed Non-Executive Directors vote in favour of such variation and
 - 12.5.3 at least two-thirds of the directors who are eligible to vote are present and
 - 12.5.4 the variation proposed does not contravene a statutory provision or direction made by the Secretary of State for Health.

- 12.6 Standing Order 12.5 (this Standing Order) may not be varied.
- 12.7 Any financial limits in these Standing Orders and the Schedule of Decisions Reserved for the Trust Board and the Scheme of Delegated Authorities may be varied by resolution of the Trust Board at any time.
- 12.8 Where financial limits are varied the Chief Finance Officer will advise the Audit Committee, and internal and external audit.

Standing Financial Instructions

North Bristol Trust and University Hospitals Bristol and Weston NHS Foundation Trust

Version	Date	Approved by	Amendments
1	April 2025	Board in Common	
2	September 2025	Board in Common	Minor amendments to Group roles, committee and meeting titles

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STANDING FINANCIAL INSTRUCTIONS

Notes: Numbering is aligned in both Trust SFIs. Trust-specific additions to each SFIs appear at the end of sections so as to preserve alignment, or via addition of 'A' after the relevant number.

1 Interpretation

1.1 The **Group Chair** of the Trust is the final authority in the interpretation of Standing Orders on which the **Group Chief Executive** and **Group Director of Corporate Governance** shall advise them. In the case of the Standing Financial Instructions, they will be advised by the **Group Chief Finance and Estates Officer**.

1.2 The definitions applied to the Standing Orders apply also for these Standing Financial Instructions. The following additional definitions apply:

Legislation definitions:

No additional legislation

Other definitions:

1.2.1 **Budget manager** is the director or employee with delegated authority to manage the finances (Income and Expenditure including in relation to capital) and resources for a specific area of the Trust.

1.2.2 **Commissioning** is the process for determining the need for and for obtaining the supply of healthcare and related services by the Trust within available resources.

1.2.3 **Contracting and procuring** is the process of obtaining the supply of goods, materials, manufactured items, services, building and engineering services, works of construction and maintenance and for disposal of surplus and obsolete assets.

1.2.4 **Group** means the hospital group established by North Bristol NHS Trust and University Hospitals Bristol and Weston NHS Foundation Trust.

1.2.5 **Procurement Service provider** is the group that manages the Trust's procurement strategy and processes. The current service provider: Bristol and Weston NHS Purchasing Consortium (BWPC) is hosted by the Trust.

1.2.6 **Shared Business Service (SBS)** is the NHS Shared Business Services, which provides support services to North Bristol NHS Trust, or any equivalent replacement provider.

1.3 Any reference to an Act of Parliament, Statutory Instrument, Direction or Code of Practice shall be construed as a reference to any modification, replacement or reenactment for the time being in force.

2 Introduction

- 2.1 These Standing Financial Instructions (SFIs) are issued for the regulation of the conduct of the Trust, its directors and officers in relation to all financial matters with which they are concerned.
- 2.2 The SFIs explain the financial responsibilities, policies and procedures adopted by the Trust. They are designed to ensure that the Trust's financial transactions are carried out in accordance with the law and with Government policy in order to achieve probity, accuracy, economy, efficiency and effectiveness.
- 2.3 They identify the financial responsibilities which apply to everyone working for the Trust; and shall be used in conjunction with the Schedule of Decisions Reserved to the Board **in common** and the Scheme of Delegation.
- 2.4 Detailed procedural advice, which shows how the SFIs should be applied, is maintained in departmental and financial procedure notes.
- 2.5 These SFIs do not refer to all legislation or regulations and advice issued by the Department of Health and Social Care or NHS England applicable to the Trust. Any uncertainty regarding the application of these SFIs should be discussed with the **Group Chief Finance and Estates Officer**, prior to action.
- 2.6 The SFIs apply to **all staff**, including temporary contractors, volunteers and staff employed by other organisations to deliver services in the name of the Trust. Failure to comply with the SFIs could lead to disciplinary action, up to and including dismissal. The SFIs do not provide detailed procedural advice and should be read in conjunction with the relevant departmental guidance and the financial procedure notes (available on the intranet or via the Finance Department). The **Group Chief Finance and Estates Officer** must approve all detailed financial procedures.

Compliance with these SFIs

- 2.7 These SFIs prevail over any division and service guidance or procedural documents in the event of any conflicts between the SFIs and any such guidance. They also prevail over any guidance or instruction issued by other organisations conducting business with the Trust. **All staff** should notify the **Group Chief Finance and Estates Officer** of any conflicts between the local guidance and instruction and the SFIs, if the conflict cannot be resolved satisfactorily locally.
- 2.8 **All staff** have a duty to disclose, as soon as possible, to the **Group Chief Finance and Estates Officer**, any failure to comply with these SFIs. Full details of the non-compliance including an assessment of the potential impact; and any mitigating factors shall be reported by the **Group Chief Finance and Estates Officer** to the next formal meeting of the Audit Committee **in common** for referring action or ratification.

Responsibilities and delegations

- 2.9 These SFIs have been compiled under the authority of the **Trust Board in common**. They are reviewed by the **Audit Committee in common** annually and approved by the **Trust Board in common**.
- 2.10 The **Trust Board in common** exercises financial supervision and control by:
- 2.10.1 approving the financial strategy.
 - 2.10.2 requiring the submission and approval of budgets that deliver the financial targets set for the Trust within approved allocations and overall income.
 - 2.10.3 approving specific responsibilities placed on directors and employees as indicated in the Scheme of Delegation.
 - 2.10.4 approving the method of providing financial services.
- 2.11 The **Board in common** has resolved that certain powers and decisions may only be exercised by the **Board in common** in formal session. These are set out in the Schedule of Decisions Reserved to Trust. All other powers have been delegated to the Board's appointed committees, and the directors and officers of the Trust.
- 2.12 **The Group Chief Executive** is the Accounting Officer of the Trust and:
- 2.12.1 is legally accountable to the Secretary of State for Health and Social Care and NHS England for all of the actions of the Trust.
 - 2.12.2 is accountable to the **Trust Board in common** for ensuring that the **Board of Directors** meets its obligation to perform the Trust's functions within the available financial resources and holds overall executive responsibility for the Trust's activities
 - 2.12.3 is responsible to the **Board in common** for ensuring that its financial obligations and targets are met.
 - 2.12.4 is responsible overall for the maintenance of the Trust's systems of internal control.
 - 2.12.5 is responsible for ensuring that all members and staff of the Trust are aware of and understand their responsibilities within these SFIs.
- 2.13 Save for the decisions and actions reserved to the **Trust Board in common**, the **Group Chief Executive** has full operational authority to approve the financial transactions of the Trust and to delegate such powers to post-holders within the Trust management. The **Group Chief Executive** will, as far as possible, delegate detailed responsibilities, as described in these SFIs and, in more detail in the Scheme of Delegation.

- 2.14 **The Group Chief Finance and Estates Officer** is responsible for:
- 2.14.1 maintaining and implementing the Trust's financial policies.
 - 2.14.2 maintaining an effective system of internal financial control including ensuring that adequate and effective financial procedures and systems incorporating the principles of segregation of duties and internal checks are prepared, documented and maintained
 - 2.14.3 ensuring that sufficient records are maintained to show and explain the Trust's transactions, in order to disclose, with reasonable accuracy, the financial position of the Trust at any time
- 2.15 **All staff**, including Board members are responsible for:
- 2.15.1 the security of the property of the Trust.
 - 2.15.2 avoiding loss.
 - 2.15.3 achieving economy and efficiency in the use of resources.

Hosting Arrangements

- 2.16 Where the Trust hosts an organisation with a separate management board, the financial transactions supporting the day-to-day business of the organisation shall be strictly in accordance with the Trust's Standing Financial Instructions, policies, and procedures. Responsibility for decision making, planning, and reporting will be delegated in accordance with the hosting agreement or as specified in the Scheme of Delegation.

Temporary suspension of procedures in exceptional circumstances

- 2.17 The **Trust Board in common** shall allow the SFIs to be suspended temporarily in exceptional circumstances, where the circumstance is:
- 2.17.1 a Trust wide problem, rather than a directorate specific issue.
 - 2.17.2 of sufficient scale that failure to act quickly and decisively would put the Trust at significant financial and reputational risk.
 - 2.17.3 unforeseen and rapidly developing.
 - 2.17.4 such that following normal procedures would hinder the recovery of the situation.

3 Financial framework

- 3.1 The **Group Chief Finance and Estates Officer** shall ensure that members of the Board **in common** are aware of the financial aspects of NHS England's applicable oversight framework, within which the Trust is required to operate.

4 Business and budget plans

- 4.1 The **Group Chief Executive** shall submit to the **Board in common** and external regulators as required, strategic and operational plans, as suggested

by relevant guidance, to meet the needs of the Board **in common**. These plans will be developed by the **Group Chief Finance and Estates Officer** and **other Executive Directors** and will include:

- 4.1.1 An annual financial plan, which takes into account financial targets and forecast limits of available resources, in accordance with the requirements of NHS England and for submission to NHS England.
- 4.1.2 An annual budget and supporting operational plans (including capital plans as applicable, in accordance with section 13 of these SFIs).
- 4.2 The plans will be approved before the start of each financial year.
- 4.3 **All staff who have been given delegated authority** to manage and administer budgets shall be expected to contribute to the preparation of the annual financial plan, budget and other plans.

5 **Management of the financial resource**

- 5.1 The **Group Chief Executive** shall require directors and **delegated authorised budget managers** to seek to deliver the financial outturn targets set by the **Trust Board in common** within the approved annual budget plan and the adjustments to those targets reflected in the re-forecasts performed during the year.
- 5.2 The **Group Chief Executive** may change the financial outturn targets of any divisions, or services.
- 5.3 **Directors** and **delegated authorised budget managers** shall seek to deliver their service responsibilities within the limits of the financial outturn targets set for them.
- 5.4 Delegation and associated responsibilities must be clearly communicated. Control of budgets shall be exercised in accordance with these Standing Financial Instructions and supplementary guidance issued by the **Group Chief Finance and Estates Officer**.
- 5.5 Except where otherwise approved by the **Group Chief Executive**, taking account of advice of the **Group Chief Finance and Estates Officer**, budgets shall be used only for the purpose for which they were provided and any budgeted funds not required for their designated purposes shall transfer to the Trust's reserves, unless covered by the delegated powers of virement.
- 5.6 Expenditure for which there is no provision in an approved budget and is not subject to funding under the delegated powers of virement, or approved procedures for new funding obtained during the year, may only be incurred if authorised by the **Group Chief Executive**.

Setting the annual financial plan

- 5.7 The **Group Chief Executive** shall be responsible for providing the **Trust Board in common** with the annual financial plan, taking into account financial targets and forecast income and service developments as developed by the **Group**

Chief Finance and Estates Officer in accordance with Standing Financial Instructions 4.1. The plan will identify the significant assumptions on which it is based; and provide details of significant changes to service and workforce plans and how these will impact on the Trust's financial targets. The plan will identify how the Trust will achieve the annual efficiency savings set by the Department of Health and Social Care.

- 5.8 The **Group Chief Finance and Estates Officer** shall be responsible overall for the design and delivery of the annual integrated financial budget plan.
- 5.9 All **Executive Directors** shall be responsible for contributing to the integrated planning process, which shall incorporate plans for workforce, service delivery and quality, service capacity and activity, and efficiency planning.
- 5.10 **Budget holders** shall provide all financial, statistical and other relevant information, including service, capacity, workforce and efficiency plans, as required by the **Group Chief Finance and Estates Officer** to enable budgets to be compiled.
- 5.11 **All budget managers** should sign up to their allocated budgets at the start of each financial year.

Managing and reporting the financial position during the year

- 5.12 The **Group Chief Finance and Estates Officer** shall be responsible overall for the design and delivery of adequate systems of financial budgetary control. These systems will include processes for:
 - 5.12.1 identifying the level of earned income directly attributable to each budget area.
 - 5.12.2 identifying the target (gross or net) allowable expenditure for each budget area, that will enable each budget holder to deliver their annual financial target contribution to the overall Trust target.
 - 5.12.3 updating the forecast income and allowable expenditure, during the year, to reflect changes in contracted income, service capacity and delivery.
 - 5.12.4 monitoring and reporting financial performance against plans and forecasts.
 - 5.12.5 delivering monthly integrated financial reports to meet the requirements of the Project Management Office, Finance and Estates Committee and the **Trust Board in common** in a form approved by the **Board in common**.
- 5.13 All **Executive Directors** shall be responsible for establishing monitoring and reporting systems for workforce, service delivery and quality, service capacity and activity, and efficiency planning to enable budget holders to deliver an integrated analysis of their service performance.

- 5.14 **All staff to whom responsibility is delegated** to incur expenditure or generate income shall comply with the requirements of those systems.
- 5.15 Designated **budget holders** shall be responsible for maintaining expenditure within the limits of earned available income.
- 5.16 Designated **budget holders** shall monitor and analyse the integrated financial performance of their service during the year. This shall include assessment of:
 - 5.16.1 progress towards delivering the required financial position for the budget area.
 - 5.16.2 the impact of resources used, including workforce, progress of service delivery and achievement of efficiency plans.
 - 5.16.3 trends and projections.
 - 5.16.4 where relevant, plans and proposals to recover adverse performance.
- 5.17 The **Group Chief Finance and Estates Officer** shall ensure that budget holders are provided with training on an ongoing basis, advice and support from suitably qualified finance staff, to enable them to perform their budget management role adequately.
- 5.18 The **Group Chief Finance and Estates Officer** shall be required to compile and submit to the **Trust Board in common** such financial estimates and forecasts, on both revenue and capital account, as may be required.
- 5.19 The **Group Chief Finance and Estates Officer** shall keep the **Trust Board in common** informed of:
 - 5.19.1 significant in-year variance from the business plan and advise the Board **in common** on actions to be taken to address the variance.
 - 5.19.2 financial consequences of changes in Trust policy.
 - 5.19.3 financial implications of external determinations, such as national pay awards and changes to the pricing of clinical services.
- 5.20 The **Group Chief Finance and Estates Officer** shall issue timely, accurate and comprehensible advice and financial reports to each budget manager, covering the areas for which they are responsible

6 **Annual accounts, reports and returns**

- 6.1 The **Group Chief Finance and Estates Officer** shall:
 - 6.1.1 prepare financial returns in accordance with the accounting policies and guidance provided by the Department of Health (DHSC), NHS England and the Treasury, the Trust's accounting policies, and accounting standards and practice as determined and applicable by the accounting bodies in the UK.

- 6.1.2 prepare and submit annual financial returns and reports to the DHSC and NHS England as required and certified in accordance with current guidelines.
- 6.1.3 submit periodic monitoring and financial returns to external organisations, such as NHS England, in accordance with the timetables set by those organisations.
- 6.2 The Trust's annual accounts must be audited by an auditor appointed by the Trust. The Trust's audited annual accounts shall be presented to a public meeting and made available to the public, within the timescales set by the DHSC and NHS England.
- 6.3 The **Group Chief Executive** shall publish an annual report, in accordance with guidelines on local accountability, and present it at a public meeting. The document will comply with the current DHSC and NHS England requirements and guidance.
- 6.4 The Trust's annual report and statutory accounts must be presented to the **Trust Board in common** for approval.
- 6.5 The annual report and accounts and the auditor's report must be presented at a meeting of the **Council of Governors** in accordance with the NHS England's timetable.
- 7 **Income, including contracts for the provision of healthcare, fees and charges**
- 7.1 The **Group Chief Finance and Estates Officer** is responsible for:
 - 7.1.1 designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all monies due.
 - 7.1.2 the prompt banking of all monies received.
- 7.2 A contract or agreement must be in place for all income due to the Trust for the provision of goods or services to a third party. The nature of the contract or agreement will depend on the goods or services being provided. The **Group Chief Finance and Estates Officer** is responsible for signing all contracts and agreements with delegated responsibilities given within the Scheme of Delegation.
- 7.3 Employees responsible for agreeing the prices of goods and services provided by the Trust should ensure that they cover all costs, including overheads. Support should be sought from the finance department as required. Appropriate, independent professional advice shall be taken on matters of valuation. Prices and charges shall be reviewed at least annually. This paragraph applies equally to:

- the sale of goods and services
- support to commercial research trials and projects
- pricing of non-patient care service agreements with other bodies.

- 7.4 Where such income matters are dealt with by the Shared Business Service, such arrangements will be incorporated in a Service Level Agreement with the Shared Business Service.
- 7.5 The **Group Chief Finance and Estates Officer** shall:
- 7.5.1 follow the up-to-date DHSC's guidance and regulations for setting prices for providing NHS services.
 - 7.5.2 approve and regularly review the level of all fees and charges set, other than those determined by the DHSC or by statutory regulation.
 - 7.5.3 take independent professional advice on matters of valuation, as necessary.
- 7.6 The **Group Chief Finance and Estates Officer** shall approve all property and non-clinical equipment leases, property rentals and tenancy agreements. The **Director of Estates and Facilities** shall advise on these arrangements.
- 7.7 **All employees** shall inform the **Group Chief Finance and Estates Officer** promptly of money due to the Trust arising from transactions which they initiate, or deal with, including all contracts, leases, tenancy agreements, private patient undertakings and other transactions.

NHS service agreements for the provision of services

- 7.8 The **Group Chief Executive** is responsible for ensuring that the Trust enters into suitable Commissioning Contracts with service commissioners for the provision of NHS services to patients, in accordance with the business plans; and for establishing the arrangements for providing extra-contractual services. Where the Trust makes arrangements for the provision of services by non-NHS providers, the **Group Chief Executive** is responsible for ensuring that the agreements put in place have due regard to the quality and the cost-effectiveness of the services provided.
- 7.9 The **Group Chief Finance and Estates Officer** shall provide up to date advice on:
- 7.9.1 Standard NHS contractual terms and conditions, issued by NHS England.
 - 7.9.2 costing and pricing of services.
 - 7.9.3 payment terms and conditions.
 - 7.9.4 amendments to contracts, SLAs and extra-contractual arrangements.
- 7.10 The **Group Chief Finance and Estates Officer** shall ensure that SLAs and other contractual and extra- contractual arrangements:
- 7.10.1 are devised so as to limit the risk to the Trust, whilst enabling opportunities to generate income

7.10.2 are financially sound; and that any contractual arrangement pricing at marginal cost are approved by the and reported to the **Trust Board in common**.

7.11 The **Group Chief Finance and Estates Officer** is responsible for ensuring that systems and processes are in place to record patient activity, raise invoices and collect monies due under the agreements for the provision of healthcare services.

7.12 **Budget holders** with responsibilities for managing delivery against service agreements must ensure they understand and use the contract monitoring information for the financial management of their service areas.

Research and development

7.13 All applications for research funding shall be considered and approved by the research Department. This applies to applications to NHS institutions such as grant requests to the National Institute for Health Research, and non-NHS organisations, including commercial sponsorship organisations, charitable bodies and research councils.

7.14 The agreement covering any undertaking of research shall recognise the Trust's policies governing Intellectual Property rights. Where there is any lack of clarity this shall be resolved prior to undertaking the relevant research project.

Concession agreements

7.15 The **Group Chief Finance and Estates Officer**, advised by the **Director of Estates and Facilities** or another individual with appropriate expertise within the Estates & Facilities division shall review and propose plans for all concession agreements proposed for the Trust, including arrangements that do not incur an immediate direct cost for the Trust, but can expose it indirectly to significant liability. The **Group Chief Finance and Estates Officer** shall authorise all concession agreements entered into by the Trust.

8 Procurement, tendering and contracting procedure

8.1 The Trust is permitted to enter into contracts within the statutory powers delegated to it. The procedure for setting contracts shall comply with those powers and these SFIs, in particular this section 8 and sections 9 and 10, all of which should be read together. Delegated powers of authorisation are granted to Trust officers according to the Scheme of Delegation. A contractual arrangement must be in place for all goods and services procured by the Trust. The nature of the contract or agreement will depend on the goods, services or works being provided. The **Group Chief Finance and Estates Officer** is responsible for signing all contracts and agreements with delegated responsibilities given within the Scheme of Delegation.

8.2 All contracts made shall ensure best value for money using the Trust's procurement service provider and processes established by the **Group Chief Finance and Estates Officer**. For each contract a **Trust Officer who is a delegated budget holder** shall be nominated and hence responsible for overseeing and managing the contract on behalf of the Trust.

- 8.3 The **Group Chief Finance and Estates Officer** is responsible for making arrangements for the purchase of goods and services:
- 8.3.1 On a non-contracted basis in accordance with the requisitions processes set out in section 10 of these Standing Financial Instructions and the delegated authorities set out in the Scheme of Delegation, and
 - 8.3.2 On a contracted based in accordance with this section 8 of these Standing Financial Instructions and the delegated authorities set out in the Scheme of Delegation.

Legislation and guidance regarding public procurement

- 8.4 The Trust shall comply with all relevant procurement legislation and guidance, including any advertising and award requirements.
- 8.5 The Trust shall comply as far as is practicable with all guidance and advice issued by the Department of Health for Social Care and NHS England in respect of procurement, capital investment, estate and property transactions and management consultancy contracts.

Competitive tendering

- 8.6 The **Group Chief Finance and Estates Officer** shall be responsible for ensuring compliance with applicable procurement law and guidance, and for advising the **Board in common** regarding matters in relation to which discretion is permitted or required including for the setting of thresholds in addition to those prescribed by procurement law. Additional detail relating to the Trust's procedures for complying with procurement law and discretionary matters shall be incorporated in these Standing Orders through the Scheme of Delegation; and shall be reviewed at least annually.
- 8.7 The **Trust Board in common** shall ensure that competitive tenders, or quotations are invited, in line with the thresholds required by procurement law and as set out in the Scheme of Delegation, for:
- 8.7.1 the supply of goods, materials and manufactured articles.
 - 8.7.2 services, including management consultancy services from non-NHS organisations.
 - 8.7.3 design, construction and maintenance of building and engineering works, including construction and maintenance of grounds and gardens.
- 8.8 The **Trust Board in common** shall allow for exceptions to the requirement for formal tendering procedures in accordance with procurement law.
- 8.9 Subject to compliance with procurement law, the **Trust Board in common** shall allow for the requirement for formal tendering procedures to be waived in certain circumstances, for example where:

- the **Group Chief Executive** decides that formal tendering procedures would not be practicable
- available timescales due to unforeseen circumstances genuinely mean that competitive tendering is not a realistic option, in accordance with procurement law requirements. Failure to plan the work properly should not be regarded as a justification for waiving tendering procedures
- specialist expertise, goods and services are required and are genuinely available from only one source, in accordance with procurement law requirements. Evidence of the unique status will be required to support any exemption
- the task is essential to complete the project, and arises as a direct and genuine consequence of an existing or recently completed assignment; and engaging different suppliers for the new task would be counter-productive, in accordance with procurement law requirements
- there is a clear benefit to be gained from maintaining continuity with an earlier supply in accordance with procurement law requirements. In such cases, the benefits of such continuity must outweigh any potential advantage to be gained from competitive tendering

Note that section 8.4 takes precedence over the above list of exemptions to competitive tendering. The Trust should take the advice of BWPC when enacting any of the aforementioned exemptions. Approval of any exemptions should be carried out with reference to the Scheme of Delegation and reported to Audit Committee in common on a quarterly basis.

8.10 The **Group Chief Finance and Estates Officer** shall ensure that:

- 8.10.1 any fees paid to an organisation to administer the competitive tendering exercise are reasonable and within commonly accepted rates for such work.
- 8.10.2 waivers to competitive tendering procedures are not used to avoid competition, for administrative convenience.
- 8.10.3 that procedural guidance from BWPC is kept up to date. The guidance will include the rules, requirements and records to be maintained for each key stage of the tendering process. These procedures shall include, but not be limited to, requirements for:
 - record of issue of invitations to tender
 - submission, storage and audit trail for receipt of tenders
 - process and record of opening tenders
 - evaluation of tenders (inc. completeness, accuracy, compliance with prescribed format etc)
 - admissibility of tenders, including treatment of tenders received after the deadline but prior to other bids being “opened”
 - reasons behind decision to award the contract

8.11 The procurement service provider shall ensure that:

- 8.11.1 Tenders are fair, transparent, competitive and at all times compliant with all relevant procurement legislation and guidance, and in accordance with the Scheme of Delegation.

- 8.11.2 Tenders and quotations expressly state suppliers' obligations to comply with all relevant legislation.
- 8.11.3 Tender processes and rules are in accordance with up-to-date and relevant specialist guidance, including government procurement policy notes.
- 8.11.4 It maintains a record of competitive tenders and subsequent contract awards.
- 8.11.5 Award notices are published for all contracts where required by procurement law.
- 8.11.6 Procurement Strategy reports are created for all contracts with a total value as set by the **Chief Financial Officer** in accordance with the Scheme of Delegation

Quotations: competitive and non-competitive

- 8.12 The **Trust Board in common** shall approve the value range whereby formal tendering procedures are not adopted, but quotations will be required.
- 8.13 The **Group Chief Finance and Estates Officer** shall determine the procedures to be followed in respect of competitive and non-competitive quotations. These will include:
 - 8.13.1 Procedures for expenditure that is less than the thresholds set under SFI 8.12 (in accordance with the Scheme of Delegation).
 - 8.13.2 types of service or supply to be sought through quotations.
 - 8.13.3 minimum number of competitive quotes to seek, currently set at three.
 - 8.13.4 requirement for written quotations.
 - 8.13.5 retention of records.
 - 8.13.6 confidentiality across the process.
 - 8.13.7 recording the decision to go to contract.
- 8.14 The **Group Chief Finance and Estates Officer** shall identify specific procedures to be followed in the instance of a recognised event of exceptional circumstance and report to the Finance and Estates Committee in common.

9 Contracts and purchasing

- 9.1 The **Trust Board in common** shall only enter into contracts on behalf of the Trust that are within the statutory powers delegated to it by the Secretary of State and shall comply with:
 - 9.1.1 the Trust's Standing Orders and Standing Financial Instructions (including in particular SFI 8).
 - 9.1.2 UK procurement legislation and guidance,.
 - 9.1.3 any relevant directions issued, or recognised by, the DHSC and NHS England.

- 9.2 In all contracts made by the Trust, the **Trust Board in common** shall:
- 9.2.1 seek to obtain best value for money.
 - 9.2.2 for contracts subjected to tendering or quotation, ensure that the contracts contain the same terms and conditions of contract as was the basis on which tenders or quotations were invited (unless otherwise permitted by the selected procurement process).
- 9.3 The **Group Chief Executive** and **Executive Directors** shall nominate managers to oversee and manage and arrange for execution of each contract on behalf of the Trust

Longer term commitments

- 9.4 All contracts, leases, tenancy agreements and other commitments, which might result in a long-term liability, must be notified to and authorised, in accordance with the limits set out in the Scheme of Delegation, in advance of any commitment being made.

Healthcare Service Agreements

- 9.5 The **Group Chief Finance and Estates Officer** shall ensure that SLAs and extra-contractual arrangements agreed with other NHS trusts, for provision of services to the Trust, are agreed in accordance with procurement law.

In-house services

- 9.6 The **Trust Board in common** shall determine which in-house services should be market tested by competitive tendering; and the frequency with which this should be done. In instances where competitive tendering is required, the **Board in common** shall nominate suitably qualified staff to administer the process and ensure that procurement law and guidance are applied correctly, including:
- 9.6.1 setting clearly defined specifications for the service.
 - 9.6.2 clear separation between the in-house service provider tender team and the Trust's commissioning team.
 - 9.6.3 independent evaluation process.
- 9.7 The **Group Chief Executive** shall ensure that best value for money can be demonstrated for all services provided on an in-house basis and shall nominate officers to oversee and manage the contract on behalf of the Trust, separate from those that are providing the service.

10 Management of non-pay expenditure

- 10.1 Requisitions and orders are subject to the delegations and limits set out in SFI 8 and SFI 9.

- 10.2 The **Group Chief Finance and Estates Officer** shall:
- 10.2.1 maintain the list of managers who are authorised to place requisitions and orders for the supply of goods and services.
 - 10.2.2 set the maximum value of each requisition or order and the system for authorisation above that level.
 - 10.2.3 set out procedures for seeking of professional advice regarding the supply of goods and services.
- 10.3 These delegation limits are maintained in the Scheme of Delegation.

Requisitioning and ordering goods and services

- 10.4 The **Group Chief Finance and Estates Officer** shall maintain adequate systems and procedures for the ordering (including requisitions) of goods and services. These shall include:
- 10.4.1 procedural instructions and guidance on the obtaining of goods, works and services incorporating the thresholds identified in the Scheme of Delegation.
 - 10.4.2 recognition of the Trust's approved supply arrangements, including, but not limited to the following:
 - recognised Trust wide procurement systems
 - other recognised controlled ordering systems for specific service areas providing that they can evidence a secure audit trail
 - framework agreements made by the Trust, or by BWPC, including approved suppliers of temporary, locum and interim staff placements; and contractual arrangements for on-going ad-hoc support from chosen service suppliers (eg emergency maintenance and repair services for medical equipment)
- 10.5 **Employees** responsible for placing requisitions and orders; and **managers** responsible for authorising the orders shall ensure that:
- 10.5.1 approval is obtained in advance from the **Group Chief Finance and Estates Officer** for any contractual arrangement that may involve taking on an ongoing obligation, or legal responsibility.
 - 10.5.2 sufficient budget exists to pay for the item ordered, or if insufficient budget is available, the **Group Chief Finance and Estates Officer** has authorised the purchase.
 - 10.5.3 a Purchase Order is raised on an approved electronic ordering system prior to the goods or services being received.
 - 10.5.4 orders are not split or otherwise manipulated to circumvent authorisation and delegation limits.
 - 10.5.5 goods and equipment are not accepted on trial, or on loan, where there is an associated risk or commitment to current or future

expenditure, unless specifically approved by the **Group Chief Finance and Estates Officer** as advised by BWPC.

- 10.6 Employees shall use the Trust's approved supply arrangements.
- 10.7 Where the service is provided by or maintained by the Shared Business Service, the arrangements shall be set out in the SLA.

Receipt of goods and services and system of payment and payment verification

- 10.8 The **Group Chief Finance and Estates Officer** shall be responsible for the prompt payment of accounts and claims. Payment of contract invoices shall be in accordance with contract terms, or with national guidance (such as the government's Fair Payment Code).
- 10.9 Where applicable, such requirements will be specified in any SLA with the Shared Business Service provider.
- 10.10 The **Group Chief Finance and Estates Officer** shall:
 - 10.10.1 ensure the prompt payment of all properly authorised accounts and claims.
 - 10.10.2 maintain an adequate system of verification, recording and payment of all amounts payable, including relevant thresholds.
 - 10.10.3 identify procedures to follow for the early submission of accounts subject to cash discounts or otherwise requiring early payment.
 - 10.10.4 maintain instructions to employees regarding the handling and payment of accounts within the Finance Department.

Prepayments and payments on account

- 10.11 The **Group Chief Finance and Estates Officer** shall specify the circumstances under which goods and services can be paid in advance of receipt, through the use of prepayments. These circumstances will include instances where one or more of the following apply:
 - 10.11.1 the **Group Chief Finance and Estates Officer** has approved that the pre-payment, in part, or in full, is specified in the agreed contractual arrangement.
 - 10.11.2 the proposed arrangement is compliant with procurement law and guidance, where the contract is above a stipulated financial threshold.
 - 10.11.3 the financial advantages are shown to outweigh the disadvantages and risks.
 - 10.11.4 it is customary for the payment in advance for a service that is provided for a specific period of time (e.g., rates, rentals, service and maintenance contracts, insurance, utilities standing charges).

- 10.12 The **budget holder** shall confirm that the goods and services due under a prepayment arrangement are received satisfactorily and in accordance with the contractual arrangements.

Payments to contractors by instalments

- 10.13 The **Group Chief Finance and Estates Officer** shall identify adequate procedures to address interim payments made on-account in contracts for building and engineering works. These will include arrangements for receipt of independent and appropriate certificates and confirmations of work completed, to the required standards.
- 10.14 Final payments shall only be made after the Trust's nominated **contract manager** has certified the accuracy and completeness of the value of the final account submitted by the contractor; and has confirmed that the procedure set out in the contract terms has been followed properly.

Approvals for Business Cases

- 10.15 With reference to the Scheme of Delegation and where required by applicable investment policies, all planned (including Capital funded) procurements must have a signed off Options Appraisal and/or Business Case report for the procurement which is produced in conjunction with the Trust's procurement service provider.
- 10.16 All Options Appraisals, and ultimately procurement Business Cases must include Whole Life Cost estimates as well as identification of projected savings.

*A genuine pre-estimate of contract value must be ascertained and should not automatically be based on previous years' expenditure, but also based on an estimate of future demand, and any additional value gained by the supplier. Contract durations should not be artificially curtailed to bring values below approval thresholds.

Variations and extensions to contracts

- 10.17 Contracts may be designed to allow for variations to the sum agreed, or the works, goods and/or services to be delivered. These variations shall be clearly identified and shall be approved in accordance with the relevant contract process.
- 10.18 Where a variation to contract (or the aggregate of several variations to contract) leads to an increase in total contract cost of an amount as specified in the Scheme of Delegation, (a cost overrun) then this shall be approved in accordance with the Scheme of Delegation.
- 10.19 Where new material variations are needed in an emergency, approval should be sought from a relevant **authorising officer** (which in most cases will be the **Group Chief Finance and Estates Officer**); and shall be confirmed and authorised, using the relevant contract procedure, on the next working day or otherwise as soon as possible.

- 10.20 Extensions to contracts which exceed the maximum term of the contract shall be confirmed in writing and authorised in accordance with the Scheme of Delegation and reported to Audit Committee in common. Contract Extensions should not exceed the maximum term permitted under the terms of the contract defined when the contract was let.

Joint finance arrangements with local authorities and voluntary bodies

- 10.21 Payments to local authorities and voluntary organisations shall comply with procedures laid down by the **Group Chief Finance and Estates Officer** which shall be in accordance with current legislation.

11 Terms of service and payment of members of the Trust Board in common and employees

Board members, directors and specified senior managers

- 11.1 The **Trust Board in common** shall be accountable for taking decisions on the remuneration and terms of service of directors and senior managers not on Agenda for Change terms and conditions. The **Board in common** shall establish a Remuneration Committee **in common** responsible for determining the remuneration of, and appointment of directors and senior staff in accordance with Standing Orders.

- 11.2 The Remuneration Committee **in common** shall:

- 11.2.1 agree appropriate remuneration and terms of service for the **Group Chief Executive**, other directors and any staff remunerated via Very Senior Manager arrangements, (as described in the terms of reference of the Committee), employed by the Trust:

- all aspects of salary (including any performance-related elements and bonuses)
- provisions for other benefits, including pensions and cars
- arrangements for termination of employment and other contractual terms.

- 11.2.2 monitor and evaluate the performance of individual directors and other staff on Very Senior Manager arrangements

- 11.2.3 advise on and oversee appropriate contractual arrangements for such staff including the proper calculation and scrutiny of termination payments taking account of such national guidance as is appropriate.

- 11.3 The Trust shall pay allowances to the **Group Chair** and **Non-Executive Directors** of the Board **in common** in accordance with instructions issued by the DHSC.

- 11.3A The **Council of Governors** will decide the remuneration and allowances and other terms of office of the **Group Chair** and **Non-Executive Directors**.

Other employees

- 11.4 The **Group Chief People and Culture Officer** shall consider and approve proposals for the setting of remuneration and conditions of service for those employees not covered by the Remuneration Committee **in common**.

Funded establishment and staff appointments

- 11.5 The staff establishment plans incorporated within the annual plans approved by the **Trust Board in common** shall be regarded as the funded establishment. The funded establishment of any department should reflect the Trust's approved workforce plans, which form part of the Trust's budget plans submitted to the NHS England.
- 11.6 The **Group Chief People and Culture Officer** shall ensure adherence to the Agenda for Change rules and approved policies and procedures and terms and conditions for employees paid on alternative contractual arrangements, including the consultant contract. These procedures shall address:
- 11.6.1 setting starting pay rates and conditions of service, for employees.
 - 11.6.2 approving plans to engage, re-engage employees, either on a permanent or temporary nature, or hire agency staff.
 - 11.6.3 agreeing to changes in any aspect of remuneration, including re-grading, within the Agenda for Change allowed rules.
 - 11.6.4 ensuring that all employees are issued with a contract of employment in a form which complies with employment legislation.
- 11.7 The **Budget Holder** shall ensure that the cost of the appointment, or change in conditions can be met within the limit of their approved budget and funded establishment.

Processing payroll

- 11.8 The **Group Chief Finance and Estates Officer** shall maintain procedural instructions for delivery of the Trust's payroll function. These procedures shall be compliant with employment legislation, the Data Protection Act and HM Revenues and Customs regulations.
- 11.9 The **Group Chief Finance and Estates Officer** shall ensure that the arrangements for providing the payroll service are supported by:
- 11.9.1 adequate internal controls and audit review procedures
 - 11.9.2 timetables for submission of properly authorised time records and other notifications
 - 11.9.3 arrangements to make payment on agreed dates
 - 11.9.4 arrangements for allowed methods of payment, and

- 11.9.5 that suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies.
- 11.10 The **Group Chief People and Culture Officer** shall:
 - 11.10.1 agree the final determination of pay and allowances.
 - 11.10.2 agree appropriate (contracted) terms and conditions.
- 11.11 **Delegated authorised budget managers** shall ensure that the electronic staff record, including the approved staff establishment, is kept up to date. **Nominated managers** shall ensure that all staff are keeping their records complete, including requirements to:
 - 11.11.1 submit time records, and other notifications in accordance with agreed timetables,
 - 11.11.2 complete time records and other notifications in accordance with the **Group Chief Finance and Estates Officer's** instructions
 - 11.11.3 submit forms notifying change in circumstances and termination of employment in the prescribed form, as soon as these changes are reported to them.

Travel and subsistence expenses

- 11.12 Reimbursement of expenses incurred by Trust staff shall be made by the Payroll Service in accordance with the Trust's relevant current policy and procedures, and subject to verification and authorisation of the claim by an officer with delegated authorisation for this purpose.

Use of self-employed management consultants and contractors

- 11.13 All senior staff must be on the payroll of the Trust or the other trust in the Group unless there are exceptional temporary circumstances, which will require the **Group Chief Executive's** approval. This includes all Trust Board **in common** members and staff with significant financial responsibility.
- 11.14 The **Group Chief People and Culture Officer** shall establish procedures to ensure that the Trust's interests are protected in the contractual arrangements entered into with self-employed consultants and contractors. These procedures shall ensure that the contractual arrangements do not contravene HM Revenues and Customs' requirements regarding the avoidance of tax and national insurance contributions through the use of intermediaries, such as service companies or partnerships, known as the off-payroll working rules.
- 11.15 All Trust officers responsible for procuring services from self-employed individuals shall ensure that they comply with the procedures established.

12 Insurance, including risk pooling schemes administered by the NHS Resolution

- 12.1 The **Trust Board in common** shall determine the Trust's arrangements for insurance cover, including the option to insure through the risk pooling schemes administered by the NHS Litigation Authority (under its operating name NHS Resolution); or to self-insure for some or all of the risks covered by the risk pooling schemes.
- 12.2 If the **Trust Board in common** decides not to use the risk pooling schemes for any of the risk areas (clinical, property and employers and third-party liability) covered by the scheme, this decision shall be reviewed annually.
- 12.3 The **Group Chief Finance and Estates Officer** shall ensure that:
- 12.3.1 documented procedures cover the Trust's insurance arrangements, including for the management of any claims arising from third parties and payments in respect of losses which will not be reimbursed.
 - 12.3.2 the arrangements entered into are appropriate and complementary to the risk management programme.
 - 12.3.3 the **Trust Board in common** is informed of the nature and extent of the risks that are self-insured in the event that the **Board in common** decides not to use the risk pooling schemes administered by the NHSR for one or other of the risks covered by the schemes.
- 12.4 The **Group Chief Finance and Estates Officer** shall determine the level of insurance cover to be held by the Trust.

13 Capital investment, private financing, fixed asset registers and security of assets

- 13.1 The **Group Chief Finance and Estates Officer** is responsible for compiling and submitting for **Board in common** approval an annual capital programme, which is affordable within available resources over the lifetime of the investment.
- 13.2 The **Group Chief Finance and Estates Officer** shall report to the **Board in common**, the progress of delivery of the capital programme, against plan, during the year.
- 13.3 The **Group Chief Executive** shall ensure that:
- 13.3.1 there is an adequate appraisal and approval process in place for determining capital expenditure priorities and supporting systems to identify and assess the financial effect of each proposal on business plans.
 - 13.3.2 all stages of capital schemes are managed and controlled adequately; and that schemes are delivered on time and to cost.
 - 13.3.3 capital investment is risk assessed against the declared commissioning strategic plans of significant commission

organisations and is consistent with the Trust's long term strategic plans.

- 13.4 The approval of a capital programme shall not constitute approval for expenditure on any scheme.
- 13.5 The **Group Chief Finance and Estates Officer** shall review the costs and revenue analysis, including revenue consequences included in the business case
- 13.6 For approved capital schemes, the **Group Chief Finance and Estates Officer** shall:
 - 13.6.1 issue procedures governing the financial management, including variations to contract, of capital investment projects and valuation for accounting purposes.
 - 13.6.2 agree arrangements for managing stage payments.
 - 13.6.3 maintain procedures for monitoring and reporting on the progress of delivery of contracts; and capital expenditure and commitments against plans and against the Trust's capital programme.
- 13.7 Where appropriate, the Trust's **Procurement Service** shall advise the **Group Chief Finance and Estates Officer**, on the requirement for the operation of the construction industry tax deduction scheme in accordance with Inland Revenue guidance.
- 13.8 Authorisations issued to the manager(s) responsible for any scheme shall be made in accordance with the value limits set out in the Scheme of Delegation:
 - 13.8.1 specific authority to commit expenditure.
 - 13.8.2 authority to proceed to tender.
 - 13.8.3 approval to accept a successful tender.
 - 13.8.4 Authority to proceed with contract variations.

Asset Register

- 13.9 The **Group Chief Finance and Estates Officer** shall maintain registers of assets and shall maintain procedures for keeping the registers up to date, including provision for arranging for physical confirmation of the existence of assets against the asset register to be conducted every three years on a rolling basis for assets.
- 13.10 The **Group Chief Finance and Estates Officer** shall maintain procedures for verifying additions and amendments to the assets recorded in the asset register. These procedures and records will include:
 - 13.10.1 additions to the fixed asset register clearly identified to an appropriate budget manager.
 - 13.10.2 properly authorised and approved agreements, architect's certificates, supplier's invoices and other documentary evidence in respect of purchases from third parties.

- 13.10.3 records of costs incurred within the Trust, on stores, requisitions and labour including appropriate overheads.
- 13.10.4 lease agreements in respect of assets held under a finance leases.
- 13.11 The **Group Chief Finance and Estates Officer** shall maintain procedures for controlling the disposal of assets and updating of asset registers and financial records to reflect the event. These procedures will include the requirement for the authorisation and validation of the de-commissioning and disposal of the asset.
- 13.12 The **Group Chief Finance and Estates Officer** shall approve procedures for:
 - 13.12.1 applying depreciation charges and indexation valuation adjustment to assets, using methods and rates as specified in the guidance issued by the DHSC.
 - 13.12.2 reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.

Security of assets

- 13.13 The **Group Chief Finance and Estates Officer** shall maintain procedures for controlling the security of assets, including fixed assets, cash, cheques and negotiable instruments. The procedures will include:
 - 13.13.1 recording managerial responsibility for each asset
 - 13.13.2 identification of additions and disposals
 - 13.13.3 identification of all repairs and maintenance expenses
 - 13.13.4 physical security of assets
 - 13.13.5 periodic verification of the existence of, condition of, and title to, assets recorded
 - 13.13.6 identification and reporting of all costs associated with the retention of an asset
 - 13.13.7 reporting, recording and safekeeping of cash, cheques, and negotiable instruments
- 13.14 **All employees** are responsible for the security of property of the Trust and for following such routine security practices in relation to NHS property as may be determined by the **Board in common**. Any breach of agreed security practices, or damage and losses to Trust property shall be reported in accordance with agreed procedures.
- 13.15 Where practical, assets should be marked as Trust property.
- 13.16 The **Group Chief Finance and Estates Officer** shall prepare procedures for the disposal of assets including condemnations and ensure that these are

notified to budget managers. The procedures will include arrangements to be followed for:

- 13.16.1 condemning and disposing of unserviceable and redundant assets.
 - 13.16.2 maintaining records of assets disposed of, including confirmation of destruction of condemned assets.
 - 13.16.3 specific processes to be followed in instances where assets are passed on for future use to another organisation.
 - 13.16.4 the sale of assets, including through competitive bids and negotiated bids; and sales linked to larger contracts for work, such as assets arising from works of construction, demolition or site clearance.
- 13.17 The appropriate **asset management lead** responsible for the decision to dispose of an asset shall advise the **Group Chief Finance and Estates Officer** of the estimated market value of the asset, taking account of professional advice where appropriate.

14 **Bank accounts and Government Banking Service accounts**

- 14.1 The **Trust Board in common** shall approve the banking arrangements for the Trust.
- 14.2 Where applicable, the **Group Chief Finance and Estates Officer** is responsible for producing a Treasury Management Policy, in accordance with any relevant guidance from NHS England, for **Trust Board in common** approval.
- 14.3 The **Group Chief Finance and Estates Officer** is responsible for managing the Trust's banking arrangements and for advising the Trust on the provision of banking services and operation of bank accounts. This advice will take into account guidance and Directions issued by the DHSC.
- 14.4 The **Group Chief Finance and Estates Officer** shall:
- 14.4.1 establish and maintain necessary commercial bank accounts and Government Banking Service (GBS) accounts.
 - 14.4.2 advise the Trust's bankers, formally in writing, of the conditions under which each account will be operated (the bank mandate).
 - 14.4.3 seek to limit the use of commercial bank accounts and the value of cash balances held within them.
 - 14.4.4 conduct the Trust's main banking services and financial transactions using accounts provided by the GBS.
- 14.5 Only the **Group Chief Finance and Estates Officer** or their nominated representative, is authorised to open, operate and control a bank account, where monies owned by the Trust, including where applicable charitable funds, are received or expended. All such accounts must be held in the name of the Trust. It is a disciplinary offence for any other officer of the Trust to establish and operate such an account.
- 14.6 The **Group Chief Finance and Estates Officer** shall:

- 14.6.1 ensure that payments made from bank or GBS accounts do not exceed the amount credited to the account.
- 14.6.2 monitor compliance with DHSC guidance on the level of cleared funds.
- 14.6.3 where such processes are undertaken by a Shared Business Service (SBS) these will be specified in a Service Level Agreement with the SBS.

Banking procedures

- 14.7 The **Group Chief Finance and Estates Officer** shall prepare detailed instructions on the operation of bank and GBS accounts which shall include:
 - 14.7.1 the conditions under which each bank and GBS account is to be operated.
 - 14.7.2 details of those authorised to sign cheques or other orders drawn on the Trust's accounts.
 - 14.7.3 details of limits to delegated authority, including the number of authorised signatories required, and arrangements for authorising alternative mechanisms for 'signing' cheques and orders.

Tendering and review

- 14.8 The **Group Chief Finance and Estates Officer** shall review the commercial banking arrangements of the Trust at regular intervals to ensure they continue to reflect best practice and represent best value for money.
- 14.9 The **Group Chief Finance and Estates Officer** shall report the results of any tendering exercise to the **Board in common**. This review is not necessary for GBS accounts.

Trust credit cards

- 14.10 The **Group Chief Finance and Estates Officer** shall approve the allocation and operation of credit cards on behalf of the Trust; implement arrangements to monitor whether the credit cards are being used appropriately; and take action where inappropriate use is identified.

Security of cash, cheques and other negotiable instruments

- 14.11 The **Group Chief Finance and Estates Officer** shall:
 - 14.11.1 approve the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable.
 - 14.11.2 maintain adequate systems for ordering and securely controlling any such stationery.
 - 14.11.3 provide adequate facilities and systems for employees whose duties include collecting and holding cash, including the provision of safes or lockable cash boxes, and procedure notes for the safe storage of keys, and for coin operated machines.

- 14.11.4 prescribe systems and procedures for handling cash and negotiable securities on behalf of the Trust.
- 14.12 Where such issues are undertaken by the Shared Business Service, detailed requirements will be specified in a Service Level Agreement with The Shared Business Service.
- 14.13 The Trust's money shall not under any circumstances be used for the encashment of private cheques or cheques for private purposes.
- 14.14 All cheques, postal orders, cash etc, shall be banked intact. Disbursements shall not be made from cash received, except under arrangements approved by the **Group Chief Finance and Estates Officer**.
- 14.15 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 organisations or individuals absolving the Trust from responsibility for any loss.

15 **Investments**

- 15.1 Temporary cash surpluses must be held only in such public or private sector investments as notified by the Secretary of State for Health and Social Care and authorised by the **Board in common** and in accordance with the Trust's Treasury Management Policy, where applicable.

16 **Management of debtors**

- 16.1 The **Group Chief Finance and Estates Officer** shall manage debts in accordance with the Trust's Treasury Management Policy, and where not applicable the **Group Chief Finance and Estates Officer** shall:
 - 16.1.1 maintain effective processes for the appropriate recovery action on all outstanding debts.
 - 16.1.2 deal with instances of income not received, in accordance with losses procedures.
 - 16.1.3 maintain effective processes to prevent, or detect overpayments and initiate recovery when this occurs.

17 **Stores and receipt of goods**

- 17.1 The **Group Chief Finance and Estates Officer** shall determine procedures for the management stocks of resources, defined in terms of controlled stores and departmental stores. These will address the procedures and systems to regulate the stores including records for receipt of goods, issues, and returns to stores, and losses; and include the principles that stocks are:
 - 17.1.1 managed so that best value for money can be achieved whilst maintaining minimum safe stock levels.

- 17.1.2 subjected to annual stock take as a minimum, where rolling stock checks are not in place.
- 17.1.3 valued at the lower of cost and net realisable value.
- 17.2 The **Group Chief Finance and Estates Officer** shall:
 - 17.2.1 delegate responsibility for the management of stores to relevant, suitably qualified departmental managers.
 - 17.2.2 (taking expert advice where necessary) define the security arrangements and the custody of keys for any stores and locations in writing. Wherever practicable, stocks should be marked as health service property.
 - 17.2.3 approve alternative arrangements for the management of stores where a complete system of stores control is not justified.
 - 17.2.4 identify those authorised to requisition and accept goods supplied.
- 17.3 The **designated store manager** shall:
 - 17.3.1 Maintain stocks in line with clearly defined local procedures that are consistent with the overall requirements set out by the Trust.
 - 17.3.2 implement periodic review of slow moving and obsolete items; and for condemnation, disposal, and replacement of all unserviceable articles.
 - 17.3.3 report to the **Group Chief Finance and Estates Officer** any evidence of significant overstocking and of any negligence or malpractice in the management and use of stocks
- 18 **External borrowing and Public Dividend Capital**
 - 18.1 Where applicable, the **Group Chief Finance and Estates Officer** shall advise the **Board in common** on the Trust's ability to pay dividend on, and repay Public Dividend Capital (PDC) and any proposed new borrowing, within the limits set by the DHSC and in accordance with the Trust's Treasury Management Policy. The **Group Chief Finance and Estates Officer** shall also provide periodic reports to the **Board in common** concerning the PDC debt and all loans as applicable.
 - 18.2 The **Trust Board in common** shall agree the list of employees authorised to make short term borrowings on behalf of the Trust. This shall include the **Chief Executive** and the **Group Chief Finance and Estates Officer**.
 - 18.3 The **Group Chief Finance and Estates Officer** shall prepare detailed procedural instructions concerning applications for loans and shall ensure that:
 - 18.3.1 all short-term borrowings are kept to the minimum period of time possible, consistent with the Trust's overall cashflow position, represent good value for money, and comply with the latest guidance from the DHSC.

- 18.3.2 the **Trust Board in common** is made aware of all short term borrowings at the next meeting.
- 18.4 The **Finance and Estates Committee in common** shall ensure that all proposed long-term borrowing is consistent with the Trust's financial plans; and is approved by the **Trust Board in common**.
- 18.5 Where applicable for an NHS Foundation Trust, the Trust can obtain a working capital facility from the commercial banking sector. Short term borrowing should be kept to the minimum period of time possible, consistent with the overall cash flow position, represent good value for money, comply with the Trust's Treasury Management Policy and all guidance issued by NHS England.
- 19 **Losses and special payments**
- 19.1 The **Group Chief Finance and Estates Officer** shall prepare procedural instructions for maintaining a register of losses and special payments, including write-offs, condemnations and ex-gratia payments; and on the recording of and accounting for losses and special payments, including ex-gratia payments, as set out in the Scheme of Delegation. The records will include:
- 19.1.1 the nature, gross amount (or estimate if an accurate value is not available), and the cause of each loss.
- 19.1.2 the action taken, total recoveries and date of write-off where appropriate.
- 19.1.3 the category in which each loss is to be noted.
- 19.2 The **Group Chief Finance and Estates Officer** shall determine the nature and/or value of losses which must be reported immediately to the **Group Chief Executive**:
- 19.2.1 where fraud or bribery is suspected, this shall be reported to the **Local Counter Fraud Specialist**, in accordance with the Trust Counter Fraud and Bribery Policy.
- 19.2.2 where a criminal offence is suspected, the **Group Chief Finance and Estates Officer** must immediately inform the **Local Security Management Specialist** who may inform the police if theft or arson is involved.
- 19.2.3 where losses, other than those that are clearly trivial, are apparently caused by theft, arson, neglect of duty or gross carelessness, the **Group Chief Finance and Estates Officer** must immediately notify the external auditor and the **Trust Board in common**.
- 19.3 **Any employee** discovering or suspecting a loss of any kind shall immediately inform their head of department and ensure that the loss is recorded in accordance with the relevant policy.
- 19.4 The **Trust Board in common** shall approve a scheme of delegation for the approval and authorisation of the write off of losses, compensations and ex-gratia payments, within the limits delegated to it by the Department of Health

and Social Care and NHS England. Write offs includes the abandonments of claims and the charging of fruitless payments.

- 19.5 The **Audit Committee in common** shall receive regular reports from the **Group Chief Finance and Estates Officer** of losses, compensations and ex-gratia payments made, with details of all cases for which the **Trust Board in common's** specific approval is required.
- 19.6 The **Group Chief Finance and Estates Officer** and where applicable the Shared Business Service shall be authorised to:
- 19.6.1 take any necessary steps to safeguard the Trust's interests in the event of bankruptcies and company liquidations.
- 19.6.2 investigate whether any insurance claim can be made.

20 **Patients' property**

- 20.1 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 in accordance with relevant law and guidance.
- 20.2 The **Group Chief Executive** shall ensure that patients or their guardians, as appropriate, are clearly and suitably informed before or on admission into hospital that the Trust will not accept responsibility or liability for patients' property brought into NHS premises, unless it is handed in for safe custody and a copy of an official patients' property record is obtained as a receipt.
- 20.3 The **Group Chief Finance and Estates Officer** shall provide procedural instructions on the collection, custody, banking, 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. These instructions will include arrangements for:
- 20.3.1 managing large amounts of money handed over by longer stay patients
- 20.3.2 restricting the use of patients' monies for purposes specified by the patient, or their guardian
- 20.4 In all cases where property of a deceased patient is of a total value in excess of £5,000 (or such other amount as may be prescribed by any amendment to the Administration of Estates, Small Payments, Act 1965), the production of Probate or Letters of Administration shall be required before any of the property is released. Where the total value of property is £5,000 or less, forms of indemnity shall be obtained.
- 20.5 **Departmental and senior managers** shall inform staff of their responsibilities and duties for the administration of the property of patients.

21 Funds held on Trust

- 21.1 Charitable funds are those gifts, donations and endowments made under the relevant charities legislation and held on trust for purposes relating to the NHS, the objects of which are for the benefit of the NHS in England.
- 21.2 The charitable trusts associated with the University Hospitals Bristol and Weston NHS Foundation Trust are administered by the Trustees of Bristol & Weston Hospitals Charity (hereafter called the Trustees). The Trustees have their own systems of accounting and financial control and operate separate bank accounts to the Trust. Charitable funds should not be confused with those operated by the Trust.
- 21.3 All gifts, donations and proceeds of fund-raising activities which are intended for the Trust's benefit shall be handed to either the Trustees or to the Trust's cashier who will bank the money and transfer funds and donor's intention or area of benefit as appropriate. Any charitable funds paid in through the Trust's cashier must be clearly identified as such to ensure it is separated from the Trust's exchequer funds.
- 21.4 The **CFO** shall be required to advise the **Trust Board in common** on the financial implications of any proposal for fund-raising activities which the Trust may initiate, sponsor, or approve.
- 21.5 The Trustees will designate a fund advisor for each fund held who must comply with the written procedures issued by the charitable trusts regarding the use of these funds.
- 21.6 Expenditure of any funds held in trust shall be conditional upon:
- 21.6.1 the expenditure being within the terms of the appropriate fund
 - 21.6.2 meeting the delegated limits in accordance with the Scheme of Delegation.
 - 21.6.3 the prior approval of the Trust's Capital Programme Board being obtained for items falling within the capital definition
 - 21.6.4 being authorised by the fund advisor in writing, or by a person to whom the fund advisor has delegated authority having advised the Trustees in writing

22 Retention of records

- 22.1 The **Group Chief Executive** is responsible for managing all NHS records, regardless of how they are held; and shall require policy and procedures to be followed that ensure compliance with the current DHSC best practice guidelines on records management. These procedures will include arrangements for:
- 22.1.1 managing archives of all records required to be retained in accordance with DHSC guidelines

- 22.1.2 records held in archives to be accessible for retrieval by authorised persons
- 22.1.3 destruction of records in accordance with relevant DHSC and NHS England guidelines.
- 22.2 Where documents are held by a Shared Business Service, detailed records storage requirements will be set out in a SLA with the Shared Business Service.
- 23 **Digital and data security**
 - 23.1 The **Group Chief Digital and Information Officer** shall be responsible for the accuracy and security of the data of the Trust and shall devise and implement any necessary procedures to ensure:
 - 23.1.1 computer assets and data programmes are protected from theft or damage
 - 23.1.2 adequate and reasonable protection of the Trust's data from deletion or modification; accidental or intentional disclosure to unauthorised persons, having due regard for relevant data protection legislation.
 - 23.1.3 adequate controls operate over data entry, processing, storage, transmission and output to ensure security, privacy, accuracy, completeness, and timeliness of the data.
 - 23.1.4 controls exist such that the computer operation is separated from development, maintenance and amendment.
 - 23.1.5 adequate audit trails exist through the computerised system; and that these are subjected to periodic reviews as the Director may consider necessary.
 - 23.2 Where computer systems have an impact on corporate financial systems, the **Group Chief Finance and Estates Officer** shall ensure that new systems and amendments to existing financial systems are developed in a controlled manner and thoroughly tested prior to implementation. The **Group Chief Finance and Estates Officer** shall gain assurance that:
 - 23.2.1 systems acquisition, development and maintenance are delivered in line with contractual agreements and Trust procedures.
 - 23.2.2 new systems that have an impact on, or are replacing existing financial systems are developed in a controlled way and thoroughly tested before they are put into practice. External organisations providing this service will need to provide assurances that what they do is adequate.
 - 23.2.3 data produced for use with financial systems is adequate, accurate, complete and timely, and that a management audit trail exists.
 - 23.2.4 finance staff have the necessary levels of access to such data.
 - 23.2.5 such computer audit reviews as are considered necessary are being carried out.

- 23.3 The **Group Chief Executive** shall maintain a Freedom of Information (FOI) Publication Scheme, consistent with models approved by the Information Commissioner.

Contracts for computer services with other health bodies or outside agencies

- 23.4 The **Group Chief Finance and Estates Officer** shall ensure that any contract 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 shall also ensure rights of access for audit purposes.
- 23.5 Where another health organisation or any other agency provides a computer service for financial applications, the **Group Chief Finance and Estates Officer** shall periodically seek assurances that adequate controls are in operation.

Risk assessment

- 23.6 The **Group Chief Digital and Information Officer** shall ensure that risks to the Trust arising from the use of IT are effectively identified and considered; and appropriate action is taken to mitigate or control risk. This shall include the preparation and testing of appropriate disaster recovery plans.

24 **Risk management**

- 24.1 The **Group Chief Executive** shall ensure that the Trust has adequate procedures for managing risk and meeting current DHSC requirements for assurance frameworks, which shall be approved and monitored by the Trust Board **in common**.
- 24.2 The programme of risk management shall include:
- 24.2.1 arrangements for identifying and quantifying risks and potential liabilities
 - 24.2.2 promotion, to all levels of staff, of a positive attitude towards the identification and management of risk
 - 24.2.3 procedures to ensure all significant risks and potential liabilities are assessed and addressed, including through maintenance of effective systems of internal control, cost effective insurance cover, and decisions on the acceptable level of retained risk
 - 24.2.4 contingency plans to offset the impact of adverse events
 - 24.2.5 arrangements for reviewing the effectiveness of the risk management processes in place, including: internal audit; clinical audit; and health and safety review
 - 24.2.6 arrangements for reviewing the risk management programme
- 24.3 The **Group Chief Executive** shall ensure that the existence, integration and evaluation of the risk management system is used to inform the Annual

Governance Statement within the Annual Report and Accounts as required by current DHSC guidance.

25 **Audit**

- 25.1 In accordance with Standing Orders, the Board **in common** shall formally establish an **Audit Committee**, with clearly defined terms of reference. The Committee will seek assurance for the **Board in common** on the range of issues in accordance with guidance from the NHS Audit Committee Handbook, which will provide an independent and objective view of internal control by:
- 25.1.1 overseeing internal and external audit services.
 - 25.1.2 reviewing financial and information systems and monitoring the integrity of the financial statements and reviewing significant financial reporting judgments.
 - 25.1.3 reviewing the establishment and maintenance of an effective system of integrated governance, risk management and internal control, across the whole of the Trust's activities (both clinical and non-clinical), that supports the achievement of the Trust's objectives.
 - 25.1.4 monitoring compliance with Standing Orders, Standing Financial Instructions, delegations and reservations.
 - 25.1.5 reviewing schedules of losses and compensations and advising the Board **in common** where necessary.
 - 25.1.6 reviewing the arrangements in place to support the application of the Assurance Framework on behalf of the Board **in common** and advising the Board **in common** accordingly.
- 25.2 Where the Audit Committee **in common** considers there is evidence of *ultra vires* transactions, or improper acts, or if there are other important matters that the Committee wishes to raise, the **Chair of the Audit Committee in common** should raise the matter at a full meeting of the **Board**. Exceptionally, the matter may need to be referred to NHS England (to the **Group Chief Finance and Estates Officer** in the first instance).
- 25.3 It is the responsibility of the **Group Chief Finance and Estates Officer** to ensure an adequate internal audit service is provided. The Audit Committee **in common** shall be involved in the selection process when the internal audit service provision is subjected to market testing.
- 25.4 In the case of the Shared Business Service, the **Group Chief Finance and Estates Officer** shall ensure that maintenance of an adequate internal audit service is specified in any service level agreement and shall further specify assurance arrangements between the Trust's internal and external auditors and the Shared Business Service's auditors.
- 25.5 The **Group Chief Finance and Estates Officer** shall ensure that:
- 25.5.1 there are arrangements to review, evaluate and report on the effectiveness of internal financial control including the establishment of an independent and effective internal audit function.

- 25.5.2 the **Head of Internal Audit** is sufficiently qualified and experienced to perform that role; to facilitate the effective discussion of the results of internal audit work with senior management.
 - 25.5.3 the internal audit service is adequate and meets the NHS internal audit standards as applicable from time to time.
 - 25.5.4 the internal audit service provides the Audit Committee **in common** with an annual report of the coverage and results of the work of the service, as required by DHSC and NHSE.
 - 25.5.5 the police are informed at the right time, in cases of misappropriation and other irregularities not involving fraud or bribery
 - 25.5.6 there is effective liaison with the Trust's appointed Local Counter Fraud Specialist (LCFS), or NHS Counter Fraud Authority on all suspected cases of fraud and bribery and all anomalies which may indicate fraud or bribery
- 25.6 The **Group Chief Finance and Estates Officer** and designated auditors are entitled to require and receive, without necessarily giving prior notice, the following:
- 25.6.1 access to all records, documents and correspondence relating to any financial or other relevant transactions, including documents of a confidential nature.
 - 25.6.2 access at all reasonable times to any land, premises or members of the **Board in common** or employees of the Trust
 - 25.6.3 sight of any cash, stores or other property of the Trust under the control of any member of the **Board in common or Trust employee**
 - 25.6.4 explanations concerning any matter under investigation

Internal Audit

- 25.7 The internal audit service shall:
- 25.7.1 provide an independent and objective assessment for the **Group Chief Executive, the Board in common** and the Audit Committee **in common** on the degree to which risk management, control and governance arrangements support the achievement of the Trust's objectives.
 - 25.7.2 operate independently of the decisions made by the Trust and its employees; and of the activities which it audits. No member of the team providing the internal audit service will have executive responsibilities.
- 25.8 The **Head of Internal Audit** shall develop and maintain an Internal Audit Strategy for providing the **Group Chief Executive** with an objective evaluation of; and opinions on the effectiveness of the Trust's risk management, control and governance arrangements. The planned programme of work will inform the **Head of Internal Audit's** opinion. This will contribute to the framework of

assurance that supports completion of the Annual Governance Statement, which forms part of the annual financial accounts.

- 25.9 The **Head of Internal Audit** shall ensure that the audit team is adequately staffed and that there is access to the full range of knowledge, skills, qualifications and experience needed to deliver the internal audit plan in line with NHS internal audit standards as applicable from time to time.
- 25.10 The **Head of Internal Audit** will normally attend Audit Committee **in common** meetings and has an independent right of access to all **Audit Committee members, the Group Chair and Group Chief Executive** of the Trust.
- 25.11 The **Head of Internal Audit** shall be accountable to the **Group Chief Finance and Estates Officer**. The reporting system for internal audit shall be agreed between the **Group Chief Finance and Estates Officer**, the Audit Committee **in common** 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.
- 25.12 The internal audit service will review, appraise and report upon such matters as required by DHSC and NHSE and the **Trust Board in common**.
- 25.13 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 **Group Chief Finance and Estates Officer** must be notified immediately.
- 25.14 In obtaining third party assurance from other auditors, the **Head of Internal Audit** should follow the Internal Auditors Practitioners Group (IAPG) assurance guidance.

External Audit

- 25.15 The External Auditor is appointed by the Council of Governors Representative at a general meeting of the Council of Member Representatives and paid for by the Trust. The Audit Committee **in common** must ensure a cost-efficient service. If there are any problems relating to the service provided by the External Auditor, then this should be raised with the External Auditor and reported to the Audit Committee **in common** and Council of Governors Representatives.
- 25.16 The Trust will ensure that the external auditor complies with the Audit Code for NHS Foundation Trusts at the date of appointment and on an on-going basis throughout the term of appointments.
- 25.17 The **Council of Governors** shall determine the terms of the contract for the provision of the External Audit.
- 25.18 The Audit Committee **in common** will receive and agree the External Auditor's annual plan.

Counter Fraud and Bribery

- 25.19 In line with their responsibilities the Trust **Group Chief Executive** and **Group Chief Finance and Estates Officer** shall ensure compliance with relevant directions and guidance on countering fraud and corruption within the NHS;
- 25.20 The **Group Chief Finance and Estates Officer** shall ensure that:
- 25.20.1 the Trust's Counter Fraud and Bribery Policy is maintained and remains up to date;
 - 25.20.2 an NHS accredited Local Counter Fraud Specialist is appointed to the Trust to deliver the requirements of the Policy in accordance with the NHS Counter Fraud Authority Standards.
- 25.21 The appointed **Local Counter Fraud Specialist** shall report to the **Group Chief Finance and Estates Officer** and shall work with staff in NHS Counter Fraud Authority, when required;
- 25.22 The Local Counter Fraud Specialist will provide a written report to the Audit Committee **in common**, on an annual basis at least, on the counter fraud work completed within the Trust;
- 25.23 In accordance with the Trust's Counter Fraud Policy, any suspicions involving financial crime must be reported to the **Local Counter Fraud Specialist**, and/or the **Group Chief Finance and Estates Officer** or via the NHS Fraud and Bribery Reporting Line.
- 25.24 All reported concerns will be treated in the strictest confidence and professionally investigated in accordance with the Fraud Act 2006 and Bribery Act 2010.
- 25.25 Where evidence of Fraud and/or is identified all available sanctions will be pursued against offenders. This may include internal and professional body disciplinary sanctions, criminal prosecution and civil action to recover identified losses.

Security Management

- 25.26 The **Group Chief Finance and Estates Officer** shall ensure that a qualified Local Security Management specialist is appointed to provide security management services to the Trust, in accordance with the requirements of the DHSC and NHS England.
- 25.27 The **Local Security Management Specialist** will provide a written report to the Audit Committee **in common**, on an annual basis at least, on the security management work completed within the Trust.

26 Acceptance of Gifts by Staff and Other Standards of Business Control

- 26.1 The **Group Chief Executive** shall ensure that a Register of Interests, Gifts and Hospitality is established to formally record declarations of interests, gifts and

hospitality made by Trust staff, and as the **Accountable Officer** has ultimate responsibility for ensuring the Trust has appropriate policies in place in respect of conflicts of interest and the acceptance of gifts or other benefits in kind conferring an advantage to a member of staff. These policies should be consistent with the Standards of Business Conduct for NHS Staff.

- 26.2 The **Group Director of Corporate Governance** of the Trust is responsible for implementing the Trust's Register of Interests, Gifts and Hospitality Policy across Clinical Divisions and Trust Headquarters and ensuring all Trust employees are aware of these Trust policies and the restrictions in relation to accepting gifts, inducements, benefits in kind or other personal advantage that could be considered to be bribes under the Bribery Act 2010.

Gifts

- 26.3 Casual gifts offered by contractors or others may be construed to be connected with the performance of duties so as to constitute an offence under the Bribery Act 2010 and therefore all such gifts should be declined. Business articles with little intrinsic value (of less than £50 per gift) such as diaries, calendars, pens etc. need not be refused, nor small tokens of gratitude from patients or their relatives.
- 26.4 Any gift accepted of value greater than £50 should be declared in writing to the Trust Secretary via the Register of Interests, Gifts, and Hospitality. If several small gifts worth a total of over £100 are received by an individual from the same or closely related source in a twelve-month period, these should also be declared on the Register of Interests, Gifts, and Hospitality.
- 26.5 Gifts offered to an individual where the value exceeds £50 should be declined. In exceptional circumstances and with the agreement of the line manager, the matter may be referred to the Trust Secretary for a decision as to whether the gift can be accepted.
- 26.6 Under no circumstances may staff accept cash or vouchers, even below the £50.00 threshold. Gifts of cash made to a ward or department are deemed to be charitable donations and should be dealt with as described in section 21. No further declaration is required.
- 26.7 All gifts to staff must be accepted in line with the Trust's Register of Interests, Gifts and Hospitality Policy.

Hospitality

- 26.8 Suppliers must not attempt to influence business decision making by offering hospitality to trust staff. Modest hospitality provided it is normal and reasonable in the circumstances may be accepted (e.g., lunches in the course of a working visit). If in doubt, advice should be sought from the employee's line manager or relevant Director.
- 26.9 Any offers of inappropriate hospitality should be notified to the **Trust secretary** for appropriate action.

- 26.10 All hospitality to staff must be accepted in line with the Trust's Register of Interests, Gifts and Hospitality Policy.

Sponsorship

- 26.11 Acceptance by staff of commercial sponsorship for attendance at relevant conferences and courses is acceptable, but only where the employee seeks approval in advance from their line manager. Approval must depend on whether acceptance will, or could be believed to, compromise current or future purchasing decisions in any way.
- 26.12 The sponsorship of Trust events by existing suppliers to the Trust is acceptable subject to informing the **Trust Board Secretary** of the agreement for recording the details in the Register of Gifts, Hospitality and Sponsorship. Where the sponsor does not have a contract for supplies or services with the Trust, the Procurement Department should be consulted. The Trust **Group Director of Corporate Governance** be informed. In all such cases there must be no favouritism shown to any one supplier in a way that could later be challenged by a competitor. Where this could be the case the same opportunity to sponsor events should be offered to the other interested parties.
- 26.13 Some suppliers offer training as a part of supplying equipment, and this should be fully reflected through the contract entered into with the relevant organisation. In such cases no disclosure to the Trust **Group Director of Corporate Governance** is necessary.
- 26.14 The Trust shall not enter into commercial or charitable sponsorship arrangements which link such sponsorship to the supply of goods or services from any particular source.
- 26.15 Employees must not seek or accept preferential rates or benefits in kind for private transactions carried out with companies with which they have had, or may have, official dealings on behalf of the Trust. This does not apply to concessionary agreements negotiated with companies by the Trust, or the NHS, or by recognised staff interests, on behalf of all staff for example, staff benefit schemes.

ENDS

Scheme of Delegation

North Bristol Trust

Version	Date	Approved by	Amendments
1	September 2025	Board in Common	

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Scheme of Delegation

Trust policies and procedural guidance

Delegated matters

(2.6) Compliance with the Standing Financial Instructions

Authority delegated to **All Staff, including temporary contractors, volunteers and staff employed by other organisations to deliver services in the name of the Trust.**

(2.7) Notify the Trust Director of Finance of any conflicts between local guidance and the Standing Financial Instructions

Authority delegated to **All Staff.**

(2.8) Disclose any failure to comply with the Standing Financial Instructions to the Trust Director of Finance Officer

Authority delegated to **All Staff.**

(2.8) Full details of non-compliance with the Standing Financial Instructions, including an assessment of potential impact and mitigating factors reported to the Audit Committee (2.8)

Authority delegated to **Trust Director of Finance.**

(2.9) Annual review of the Standing Financial Instructions and Scheme of Delegation

Authority delegated to **Audit Committee.**

(2.9) Annual approval of the Standing Financial Instructions and Scheme of Delegation

Authority delegated to **Trust Board.**

(2.11) Schedule of Decisions Reserved to Trust

Authority delegated to **Trust Board.**

(2.6/2.14) Approve all detailed financial procedures

Authority delegated to **Trust Director of Finance or nominated deputy.**

(2.15) Responsibility for:

- *Security of property of the Trust*
- *Avoiding loss*
- *Achieving economy and efficiency in use of resources*

Authority delegated to **All Staff.**

(2.17) The temporary suspension of the Standing Financial Instructions in exceptional circumstances where the circumstance is:

- *A Trust-wide problem rather than a directorate-specific issue*
- *If sufficient scale that failure to act quickly and decisively would put the Trust at significant financial and reputational risk*
- *Unforeseen and rapidly developing*
- *Such that following normal procedures would hinder the recovery of the situation.*

Authority delegated to **Trust Board**.

Financial framework

(3.1) Advising the Board on the financial framework within which the Trust operates

Authority delegated to **Group Chief Finance and Estates Officer**.

Business and budget plans

Delegated matters

(4.1 & 5.7) Submission of strategic and operational plans for the Trust including an annual financial plan

Authority delegated to **Group Chief Executive**.

(4.1) Development of strategic and operational plans for the Trust

Authority delegated to all **Group Executive Directors**.

(5.7 & 5.8) Preparation of annual (and longer term) financial plan and budget for the Trust

Authority delegated to **Group Chief Finance and Estates Officers**.

(4.3 & 5.9 & 5.10) Contribute to the preparation of annual financial plan, budget and other plans

Authority delegated to **all Group Executive Directors and Delegated Managers**.

Management of financial resource

Delegated matters

(5.1) Delegated budget managers

- *at individual cost-centre level*

Authority delegated to **Budget Manager or nominated deputy**.

- *At department level*
Authority delegated to **Departmental Manager or nominated deputy.**
- *Division/corporate services level*
Authority delegated to **Clinical Director/ Divisional Directors/ Corporate Director. May also include members of the Division /Corporate Services Management Team as authorised by the Clinical Director/ Divisional Director / Corporate Director.**
- *Executive Director level*
Authority delegated to **Group Executive Director or nominated deputy.**

(5.5) Virement of revenue and capital budgets

(Virements must be supported by appropriate paperwork and be agreed in principle by Management Accounts before onward delegated approval.)

- *Within a cost centre*
Authority delegated to **Budget manager plus department manager.**
- *Within a department or specialty; between cost centres*
Authority delegated to **Department manager.**
- *Within a division; between departments and specialities*
Authority delegated to **Divisional Director.**
- *Between divisions, up to £5,000*
Authority delegated to **Deputy Director of both divisions.**
- *Between divisions, over £5,000*
Authority delegated to **Director of both divisions.**
- *Capital to revenue (and vice versa)*
Authority delegated to **Capital Planning Group with express agreement of the Trust Director of Finance.**

(5.12) Design and delivery of adequate systems of financial budgetary control

Authority delegated to **Trust Director of Finance**

(5.13) Establishing monitoring and reporting systems for workforce, service delivery and quality, service capacity and activity, and efficiency planning to enable budget holders to deliver an integrated analysis of their service performance

Authority delegated to **All Executive Directors.**

(5.14) Compliance of all established monitoring and reporting systems

Authority delegated to **Delegated budget managers**.

(5.16) Monitor and analyse the integrated financial performance of the delegated service during the year. This shall include assessment of:

- *Progress towards delivering the required financial positions for the budget area*
- *The impact of resources used, including workforce, progress of service delivery and achievement of efficiency plans*
- *Trends and projections*
- *Where relevant, plans and proposals to recover adverse performance.*

Authority delegated to **Delegated budget managers**.

(5.20 & 5.17) Issue of timely, accurate, and comprehensive reports covering the delegated services and provision of budget manager training on an ongoing basis

Authority delegated to **Trust Director of Finance**.

(5.19) Inform the Trust Board of:

- *Significant in-year variance from the business plan and advise the Board on actions to be taken to address the variance*
- *Financial consequences of changes in Trust policy*
- *Financial implications of external determinations, such as national pay awards and changes to the pricing of clinical services.*

Authority delegated to **Group Chief Finance and Estates Officer and Trust Directors of Finance**.

Annual Accounts, reports and returns

Delegated matters

(6.1.1 & 6.4) Preparation of annual financial accounts and associated financial returns for Board approval

Authority delegated to **Trust Director of Finance**.

Preparation of Annual Report (or equivalent) for Board approval

Authority delegated to: **Group Director of Corporate Governance**

(6.1.2 & 6.1.3) Preparation of and submission financial returns to NHSE

Authority delegated to **Trust Director of Finance or nominated deputy**.

(6.4) Approval of the Annual Report and Accounts on behalf of the Trust Board

Authority delegated to **Trust Board**.

(not specified in Standing Financial Instructions) Preparation of Quality Report for Board approval

Authority delegated to **Group Chief Nursing and Improvement Officer**.

Income, including contracts for the provision of healthcare, fees and charges

Delegated matters

(7.1) Designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all monies due and the prompt banking of all monies received

Authority delegated to **Trust Director of Finance**.

(7.7) Inform Trust Director of Finance of money due to the Trust from initiated transactions

Authority delegated to **All Staff**.

(7.3) Setting policy and price structure (fees and charges) for the provision of works, goods and/or services

- *Private patients*
Authority delegated to **Trust Director of Finance or nominated deputy**.
- *Overseas visitors*
Authority delegated to **Trust Director of Finance or nominated deputy**.
- *Property rental, including residencies, based on professional assessment*
Authority delegated to **Director of Estates and Facilities and Trust Director of Finance or nominated deputy**.
- *Trading services*
Authority delegated to **Divisional / Corporate Director or nominated deputy and Trust Director of Finance or nominated deputy**.
- *Other income generation*
Authority delegated to **Divisional / Corporate Director or nominated deputy and Trust Director of Finance or nominated deputy**.

(7.2) Approval, signing and execution¹ of contracts for all income due for the provision of works, goods and/or services

- *Hosting arrangements*
Authority delegated to **Trust Director of Finance or nominated deputy**.

¹ In line with the Trust's Standing Orders for signing and sealing, where appropriate

- *The letting of premises and space to third parties based on professional assessment, excluding residencies (including leases, tenancy agreements and licences in conjunction with the accommodation policy).*
 - *<£5,000*
Authority delegated to **Department Manager**.
 - *£5,000 to £100,000*
Authority delegated to **Director of Estates and Facilities or nominated deputy**.
 - *>£100,000*
Authority delegated to **Trust Director Finance or nominated deputy**
- *(7.15) Concession agreements*
Authority delegated to **Trust Director of Finance**.
- *(7.13) All research projects, contracts, grant applications, approvals to apply for research funding, site agreements, sub-contracts with participating organisations, contract variations and amendments, and clinical trials, once considered by the Research and Development Committee, where applicable.*
 - *£50,000 or below*
Authority delegated to **Director of Research and Development or nominated deputy**.
 - *In excess of £50,000*
Authority delegated to **Trust Director of Finance**
- *(7.13) The South West Central Research Delivery Network (SWCRDN) Decision to provide additional funding to an NHS partner of the SWCRDN following a request for financial support:*
 - *£50,000 or below*
Authority delegated to **South West Central Research Delivery Network**.
 - *In excess of £50,000*
Authority delegated to **Executive Governance Group (which includes the Trust Medical Director) of the South West Central Research Delivery Network**
- *Staff secondments*
Authority delegated to **Divisional Management Team**.
- *(26.1) Sponsorship deals*
Approve and execute agreements to receive sponsorship from third parties (including staff and loan of equipment):

- <£15,000
Authority delegated to **Divisional Operations Director**.
- £15,000 to £50,000
Authority delegated to **Trust Finance Director**.
- >£50,000
Authority delegated to **Hospital Managing Director**.
- *Trading services:*
 - <£25,000
Authority delegated to **Department Manager**.
 - £25,000 to £250,000
Authority delegated to **Divisional/Corporate Director**.
 - >£250,000
Authority delegated to **Trust Director of Finance or nominated deputy**.
- *Peripheral clinics and provider to provider arrangements*
 - <£25,000
Authority delegated to **Department Manager**.
 - £25,000 to £250,000
Authority delegated to **Divisional/Corporate Director**.
 - >£250,000
Authority delegated to **Trust Director of Finance or nominated deputy**.
- *Other income generation*
 - <£25,000
Authority delegated to **department manager**.
 - £25,000 to £250,000
Authority delegated to **Divisional/Corporate Director**.
 - >£250,000
Authority delegated to **Trust Director of Finance or nominated deputy**.

- Contract management, monitoring and reporting
Authority delegated in line with the approval, signing and execution delegation noted above.
- *Terminate lease and rental arrangements early at cost to the Trust*
Authority delegated to **Trust Director of Finance**.

NHS service agreements for the provision of healthcare services:

- *(7.8) Entering suitable commissioning contracts with services commissioners for the provision of NHS services to patients*
Authority delegated to **Trust Director of Finance**.
- *(7.9) Provision of up-to-date advice on:*
 - *Standard NHS contractual terms and conditions, issued by NHS England*
 - Costing and pricing of services
 - Payment terms and conditions
 - Amendments to contracts, SLAs and extra-contractual arrangements.
Authority delegated to **Trust Director of Finance**.
- *(7.10) Ensure SLAs and other contractual and extra-contractual arrangements:*
 - Are devised so as to limit the risk to the Trust whilst enabling opportunities to generate income
 - Are financially sound and that any contractual arrangement pricing at marginal cost is approved by the **Chief Financial Officer** and reported to the **Trust Board**.
Authority delegated to **Trust Director of Finance**.
- *(7.8) Agree and execute^[1] NHS contracts for the provision of healthcare services / service level agreements in accordance with NHS standard commissioning contract terms:*
 - *< or equal to £2 million*
Authority delegated to **Trust Director of Finance**.
 - *>£2 million*
Authority delegated to **Hospital Managing Director and Trust Director of Finance**.

- *(7.8) Agreeing changes and developments within existing contracts for healthcare services*
Authority delegated to **Hospital Managing Director and Trust Director of Finance.**
- *(7.11) Ensure systems and processes are in place to record patient activity, raise invoices and collect monies due under the agreements for the provision of healthcare services*
Authority delegated to **Trust Director of Finance.**
- *Contract management, monitoring and reporting*
Authority delegated to **Trust Director of Finance or their nominated deputies.**
- *(7.12) Understand and use the contract monitoring information for the financial management of service areas*
Authority delegated to **Budget Managers.**

Procurement tendering and contracting procedures & Contracts and Purchasing

Delegated matters

(8.3 & 8.2 & 8.10.3) Establish arrangements for the purchase of goods and services, including the provision of a procurement service provider who maintains up to date procedural guidance

Authority delegated to **Group Chief Finance and Estates Officer.**

*(8.1 & 9.2 & 9.4) Approval, signing and where applicable the execution of **Contracts /Agreements** to procure good/services on behalf of the Trust following procurement processes described in the Standing Financial Instructions and Scheme of Delegation, delivers value for money and is in line with tenders, quotations and evaluation reports*

- *Contracts and agreements following tendering process **unless** specifically referred to below:*
 - *<£250,000*
Authority delegated to **Divisional/Corporate Director.**
 - *>£250,000*
Authority delegated to **Trust Chief Operating Officer or Director of Finance.**

- *Purchase of healthcare:*
 - <£100,000
Authority delegated to **Divisional Director**.
 - >£100,000
Authority delegated to **Trust Director of Finance**.
- *Zero commitment / contingent fee contracts*
Authority delegated to **Divisional/Corporate Director**.
- *Property leases*
Authority delegated to **Trust Director of Finance**.
- *Leases – non-property*
Authority delegated to **Trust Director of Finance**.
- *Outsourcing services*
 - <£100,000
Authority delegated to **Divisional/Corporate Director**.
 - >£100,000
Authority delegated to **Trust Director of Finance**.
- *Facilities contracts*
Authority delegated to **Director of Estates and Facilities or nominated deputy**.
- *Estates maintenance contracts*
Authority delegated to **Director of Estates and Facilities or nominated deputy**.
- *Estates-based capital contracts*
The contract **must not** be signed by the same officer who authorised the Capital tender report.
 - <£250,000
Authority delegated to **Associate Director of Capital Estates**.
 - £250,000 to £1m
Authority delegated to **Deputy Director of Estates and Facilities or nominated deputy**.
 - £1m to £5m
Authority delegated to **Director of Estates and Facilities or nominated deputy**.

- >£5m

Authority delegated to **Trust Director of Finance**.

- *Terminate lease and rental arrangements early at cost to the Trust*

Authority delegated to **Trust Director of Finance**.

See Standing Financial Instruction section 10.17 for variation and extension to contracts.

(8.2 & 9.3) Contract management, monitoring and reporting

Authority delegated **in line with the approval, signing and execution delegation noted above**.

(8.4 & 8.6 & 8.7 & 8.12 & 8.13) Authority to seek competitive tenders, or quotations, in conjunction the Procurement department and in line with thresholds required by procurement law (appendix 3).

- *Healthcare services*

*All procurements **must** be undertaken in consultation with the Procurement department to ensure compliance with the Provider Selection Regime which has no upper or lower limits (all values reflect the life of the contract)*

- £100,000

Authority delegated to **Divisional/Corporate Director and Director of Procurement or nominated deputy**

- £100,000 to £500,000

Authority delegated to **Trust Director of Finance and Director of Procurement or nominated deputy**

- £500,000 to £1m

Authority delegated to **Trust Management Team and Director of Procurement or nominated deputy**

- >£1m

Authority delegated to **Trust Board**

- *Non-Healthcare*

To be read in conjunction with appendix 1 (Procurement Governance framework) and the Business Case approval process. Where the procurement follows a business case the approval thresholds of that process will be used.

All values include VAT and reflect the life of the contract

- *Zero Commitment/contingent fee procurements*

Authority delegated to **Divisional / Corporate Directors**

- *<£12,000 (best value demonstrated)*

Authority delegated to **Budget Manager**

- *£12,000 to £25,000*

Authority delegated to **Deputy Divisional/Corporate Director who advise the Director of Procurement or their nominated deputy.**

- *£25,000 - £139,000*

Authority delegated to **Deputy Divisional/Corporate Director and the Director of Procurement or their nominated deputy**

- *£139,000 - £500,000*

Authority delegated to **Divisional/Corporate Director and Director of Procurement or nominated deputy**

- *£500,000 - £1m*

Authority delegated to **Trust Management Team and Director of Procurement or nominated deputy**

- *>£1m*

Authority delegated to **Trust Board**

(8.9) Single tender action and exception reports, reported to Audit Committee on a quarterly basis

- *<£25,000*

Authority delegated to **Divisional Director and Director of Procurement.**

- *£25,000 to £500,000*

Authority delegated **as above and Trust Director of Finance.**

- *£500,000 to £1m*

Authority delegated **as above and Hospital Managing Director.**

- *£1m*

Authority delegated **as above and Trust Board.**

(8.11.6) Authorisation of revenue and non-estates capital procurement award report (including VAT):

- <£139,000
Authority delegated to **Director of Procurement and Divisional Finance Manager and Divisional / Corporate Director.**
- £139,000 to £1m
Authority delegated **as above and Trust Director of Finance.**
- £1m to £2.5m
Authority delegated **as above and Hospital Managing Director.**
- £2.5m
Authority delegated **as above and recommendation to Trust Board.**

(8.11.6/13.8.3) Authorisation of estates-based capital tender evaluation reports

The delegated officer who signs the tender evaluation report **must not** sign the contract.

- £10,000 to £250,000
Authority delegated to **Associate Director of Capital Estates.**
- £250,000 to £1m
Authority delegated to **Deputy Director of Estates and Facilities or nominated deputy.**
- £1m to £5m
Authority delegated to **Director of Estates and Facilities or nominated deputy.**
- £5m
Authority delegated to **Group Chief Finance and Estates Officer and recommendation to Trust Board.**

(8.14) Identify specific procedures for a recognised event of exceptional circumstance

Authority delegated to **Group Chief Finance and Estates Officer.**

Approval of Business Cases

Delegated matters

(10.15/13.3/13.5) Approval route in line with the Business Case Approval Route

Authority delegated as detailed in Appendix 3

Management of non-pay expenditure

Delegated matters

(10.4/10.5) Maintain adequate systems and procedures for the ordering of goods and services

Authority delegated to **Trust Director of Finance and Director of Procurement**.

(10.2) Maintain records of officers who are authorised to place requisitions and orders, and the maximum value of orders that they have authority to place

Authority delegated to **Trust Director of Finance or nominated deputy**.

(10.5) Orders to be placed using the Trust's approved ordering systems and procedures. Orders must not be split to circumvent authorisation and delegation limits

Authority delegated to **All Staff**.

(10.5.5) Goods and equipment accepted on trial or loan, where there is an associated risk or commitment of future expenditure

Authority delegated to **Director of Procurement and Finance Business Partner**.

(10.1/10.3/10.4/10.5) Maximum ordering limits (incl. VAT) subject to compliance with procurement, tendering and contract requirements within the Standing Financial Instructions and confirmation that sufficient budget exists to pay for the item.

- *<£5,000*

Authority delegated to **SAP Authoriser**.

- *>£5,000*

Authority delegated to **SAP Vetter**.

- *Reduce the threshold to reflect operational priorities*

Authority delegated to **Trust Director of Finance or Divisional/Corporate Director**

(10.8/10.10) Maintain adequate systems and procedures for the verification, recording, and payment of all payable amounts ensuring the prompt payment of accounts and claims in accordance with contract terms and national guidance.

Authority delegated to **Trust Director of Finance**.

(10.8) Invoice Processing outside of SAP Ariba – where invoice price equals order/quote:

- *<£12,000*
Authority delegated to **delegated budget manager for cost centre**.
- *£12,000 to £139,000*
Authority delegated to **Deputy Divisional/Corporate Director**.
- *£139,000 to £500,000*
Authority delegated to **Divisional/Corporate Director**.
- *£500,000 to £1m*
Authority delegated to **Trust Management Team member or nominated deputy**
- *>£1m*
Authority delegated to **Trust Management Team member and Trust Director of Finance**

Invoice Processing – where invoice price does not equal order/quote:

- *Invoice price exceeds order by lesser of 10% or £5,000*
Authority delegated to **Budget Manager**.
- *Invoice price exceeds order over 10% or between £5,000 and £25,000*
Authority delegated to **Divisional/Corporate Director**.
- *Where invoice price exceeds order over 10% and £25,000*
Authority delegated to **Trust Director of Finance**.

Agreeing compromise arrangements with suppliers:

- *<£5,000*
Authority delegated to **Divisional/Corporate Director**.
- *£5,000 to £50,000*
Authority delegated to **Trust Director of Finance**.

This version of the Scheme of Delegated Authorities can only be guaranteed to be the current adopted version, if it is opened directly from the Trust's intranet library of policies and procedures.

- >£50,000

Authority delegated to **Hospital Managing Director**.

Process high value pre-approved invoices and payments, e.g. public dividend capital, loan repayments, etc.

- <£1m

Authority delegated to **Head of Financial Accounts**.

- £1m to £10m

Authority delegated to **Head of Finance / Assistant Director of Finance**.

- >£10m

Authority delegated to **Trust Director of Finance**.

(10.11) Prepayments and commitments covering future financial periods

Authority delegated to **Trust Director of Finance or nominated deputy**.

(10.12) Confirm goods and services due under a prepayment arrangement are received satisfactorily and in accordance with the contract

Authority delegated to **Budget Manager**.

(10.13/13.6) Maintain adequate procedures for interim payments made on account in contracts for building and engineering works

Authority delegated to **Trust Director of Finance and Deputy Director of Estates and Facilities**.

(10.14/13.6) Approve the final payments for building and engineering works following confirmation of the completeness and accuracy of the final account and that contract terms have been followed

Authority delegated to **Deputy Director of Estates and Facilities or nominated deputy**.

(10.17/10.18/13.6) Approve a variation which leads to increase in total contract cost subject to confirmation that the contract allows for a variation and complies with the procurement regulation (see appendix 3)

- *Revenue and non-estates capital contracts:*

- <£100,000

Authority delegated to **Divisional Director**

- £100,000 - £500,000

Authority delegated to **Trust Management Team**.

- £500,000 to £1m
Authority delegated to **Group Executive Meeting**.
- >£1m
Authority delegated to **Finance and Estates Committee for onward approval by Trust Board**.
- *Estates capital contracts:*
 - <£500,000
Authority delegated to **Capital Planning Group**
 - £500,000 to £1m
Authority delegated to **Trust Management Team**.
 - >£1m
Authority delegated to **Finance and Estates Committee for onward approval by Trust Board**.

(10.19) Approve an emergency material variation of a contract, which will be confirmed and authorised using the relevant contract procedure on the next working day, or otherwise as soon as possible

Authority delegated to **Trust Director of Finance**.

(10.20) Approve an extension to a contract which exceeds the maximum term of the contract

Authority delegated to **Director of Procurement and Trust Director of Finance**.

(10.21) Maintain adequate procedures for joint finance arrangements and the payments to associated parties

Authority delegated to **Trust Director of Finance**.

Terms of service and payment of members of the Trust Board and employees

Delegated matters

(11.1/11.2) Appointment, remuneration of, and performance of directors and senior staff in accordance with the Standing Orders and national guidance

Authority delegated to **Remuneration and Nomination Committee**.

(11.3) Remuneration and allowances of Chair and Non-Executive Directors, in accordance with instructions issued by DHSC

Authority delegated to **NHS England**

(11.4/11.6/11.10) Approve proposals for setting of remuneration and conditions of service for those employees not covered by the Remuneration and Nomination Committee through the implementation of national pay directives and local variations

Authority delegated to **Group Chief People and Culture Officer or nominated deputies**.

Approval of non-payroll rewards to staff

Authority delegated to **Group Chief People and Culture Officer and Group Chief Finance and Estates Officer or nominated deputies**.

(11.8/11.9) Maintain adequate systems and procedures for the delivery of the Trust's payroll function

Authority delegated to **Trust Director of Finance or nominated deputy**.

(11.11) Authorise timesheets and other positive reporting forms which will affect the amount of salary to be paid, e.g. starters, leavers, change of condition forms, attendance at work, sickness and absence records, maternity, paternity, parental and special leave, overtime, unsocial hours, bank shifts, etc.

Authority delegated to **Budget Manager**.

(11.12) Authorise travel and subsistence claims (only through e-expenses).

Authority delegated to **Budget Manager**.

(11.7) Appointment of permanent staff (subject to any vacancy control process in place) or extension of fixed term contract:

- *To funded establishment post*
Authority delegated to **Department Manager and Finance Business Partner/ and HR Business Partner**
- *To post not within funded establishment (with funding source)*
Authority delegated **as above and to Divisional/Corporate Director**
- *To post not within funded establishment (with no funding source)*
Authority delegated **as above, with Trust Director of Finance**.
- *All senior medical appointments*
Authority delegated to **Trust Medical Director**

(11.7) Bank, agency and locum staff, subject to any vacancy control process in place

- *Nursing and clerical support services*
 - *Within establishment*
 - *Within cost centre budget*
Authority delegated to **Budget Manager**.
 - *With no budget*
Authority delegated to **appropriate Trust Management Team director and Trust Director of Finance or Hospital Managing Director**.
 - *Outside of establishment*
 - *Within cost centre budget*
Authority delegated to **Divisional Director**.
 - *With no budget*
Authority delegated to **Appropriate Trust Management Team Director and Trust Director of Finance or Hospital Managing Director**.
- *Medical*
 - *Within establishment*
 - *Within cost centre budget*
Authority delegated to **Department Manager**.
 - *With no budget*
Authority delegated to **Appropriate Trust Management Team Director and Trust Director of Finance or Hospital Managing Director**.
 - *Outside of establishment*
 - *Within cost centre budget*
Authority delegated to **Divisional Director**.
 - *With no budget*
Authority delegated to **Appropriate Trust Management Team Director and Trust Director of Finance or Hospital Managing Director**.
- *Non-framework agency*
 - *Within establishment*
 - *Within cost centre budget*
Authority delegated **as Medical within establishment (above) and appropriate Trust Management Team director**.

- *With no budget*
Authority delegated to **appropriate Trust Management Team Director and Trust Director of Finance or Hospital Managing Director.**
- *Outside of establishment*
 - *Within cost centre budget*
Authority delegated **as Medical outside of establishment (above) and appropriate Trust Management Team director.**
 - *With no budget*
Authority delegated to **appropriate Trust Management Team director and Trust Director of Finance or Hospital Managing Director.**

(11.13/11.14/11.15) Appointment of self-employed, limited company or umbrella professional services agency:

- *Group Executive*
Authority delegated to **Group Chief Executive Officer.**
- *Trust Management Team, Divisional Board, or those with significant financial responsibility*
Authority delegated to **Hospital Managing Director.**
- *Other posts over £220 per day and/or over 6 months*
Authority delegated to **Trust Director of People.**
- *Other posts below £220 per day and less than 6 months*
Authority delegated to **HR Business Partner.**

(11.6/11.10) Submission of banding of new posts or re-banding of existing posts
Delegated authority: **Divisional/Corporate Director for approval at Trust Review Panel.**

(11.6/11.10) Approve departure under compromise agreement (excluding mutually agreed resignation scheme (MARS) arrangements):

- *Directors and very senior managers*
Authority delegated to **Remuneration Committee and Group Chief People and Culture Officer and Group Chief Finance and Estates Officer.**
- *Other staff*
Authority delegated to **Group Chief People and Culture Officer and Group Chief Finance and Estates Officer or nominated deputies.**

(11.6/11.10) Approve redundancy (and mutually agreed resignation schemes, or similar arrangements) in line with appropriate NHSE and HMT guidance ([link](#)):

- *Payment up to £100,000*
Authority delegated to **Trust Director of Finance and Trust Director of People**
- *Payment over £100,000*
Authority delegated to **Remuneration Committee**.
- *Contractual*
Authority delegated to **Trust Director of Finance and Trust Director of People**
- *Non-contractual*
Authority delegated to **Group Chief People and Culture Officer for onward submission to HM Treasury via NHS England**.
- *Executive Director*
Authority delegated to **Remuneration Committee for onward submission to HM Treasury via NHS England**

(11.6/11.10) Early retirement in furtherance of efficiency or on ill health grounds

Authority delegated to **Trust Director of Finance and Trust Director of People**.

(11.4/11.9) Authorisation of relocation expenses

- *Payment up to £5,000*
Authority delegated to **Divisional Vacancy Control/Review Panels**
- *Payment > £5,000*
Authority delegated to **Trust Director of Finance and Trust Director of People, or nominated deputies**

(11.6/11.10) Approve annual leave applications and carry forward to next financial year:

- *Within national or Trust approved limits*
Authority delegated to **Line Manager**.
- *Outside of the limits*
Authority delegated to **Divisional/Corporate Director**.

Insurance, including risk pooling

Delegated matters

(12.1 and 12.4) Ensure and approve adequate insurance cover:

- *Schemes administered by NHS Resolution*
Authority delegated to **Trust Director of Finance or nominated deputy**.
- *Other insurance arrangements*
Authority delegated to **Trust Director of Finance or nominated deputy**.

Capital investment, private financing, fixed asset register and security of assets

Delegated matters

(13.1/13.2/4.1/5.18/10/15) Compile and submit for Board approval an annual capital plan with progress of delivery reported to Board during the year

Authority delegated to **Trust Director of Finance**.

(13.6/10.13/10.14) Maintain adequate systems and procedures for the delivery of approved capital schemes

Authority delegated to **Trust Director of Finance or nominated deputies**.

(13.8.1) Authority to commit expenditure to an approved capital scheme

Authority delegated to **Capital Planning Group**

(13.8.2) Authority to proceed to tender

Authority delegated **in line with the business case approval thresholds**

(13.8.3 / 8.11.6) Approve a successful tender of an approved capital scheme

*The delegated officer who signs the tender evaluation report **must not** sign the contract.*

- *<£10,000 to £250,000*
Authority delegated to **Associate Director of Capital Estates**.
- *£250,000 to £1m*
Authority delegated to **Deputy Director of Estates and Facilities or nominated deputy**.

- *£1m to £5m*
Authority delegated to **Director of Estates and Facilities or nominated deputy.**
- *>£5m*
Authority delegated to **Group Chief Finance and Estates Officer and recommendation to Trust Board.**

(10.17) Approve a variation which leads to increase in total contract cost subject to confirmation that the contract allows for a variation and complies with the procurement regulation (see appendix 3)

- *<£500,000*
Authority delegated to **Capital Planning Group.**
- *£500,000 to £1m*
Authority delegated to **Trust Management Team.**
- *>£1m*
Authority delegated to **Finance and Estates Committee for onward approval by Trust Board.**

Funding capital investments through Private Finance Initiative:

- *Assess comparative merit of progressing scheme through PFI*
Authority delegated to **Finance and Estates Committee as advised by Group Chief Financial and Estates Officer.**
- *Authorise payment of the sums identified in the schedule of the unitary payment (being the annual service payment defined in Schedule 18 of the Project Agreement) to be made to the PFI partner over the lifetime of the scheme (project term).*
Authority delegated to **Trust Board.**
- *Authorise annual Retail Price Index (all items) adjustment, in accordance with the PFI Project Agreement*
Authority delegated to **Trust Board.**
- *Oversee delivery of the PFI contract terms, ensuring appropriate delivery and monitoring of the PFI contract, and including agreement of fee adjustments resulting from facilities management service and performance issues, to verify the invoice total*
Authority delegated to **Group Chief Finance and Estates Officer.**

- *Approve decision to withhold or delay payment of all or part of an invoice submitted by the PFI partner, at risk of incurring penalties and late payment charges*

Authority delegated to **Assistant Director of Finance (Financial Services) or nominated deputy**.

- *Process payment of monthly account to the PFI partner in accordance with the Trust Board authorisation*

Authority delegated to **Assistant Director of Finance (Financial Services)**

(13.9/13.10/13.11/13.12) Maintain adequate asset register systems and procedures including verification of additions and disposals, revaluations, calculation of annual capital charges, and reconciliations

Authority delegated to **Trust Director of Finance or nominated deputy**.

(13.13/13.15/13.16/13.17) Maintain adequate systems and procedures for controlling the security of assets, including markings, verification, disposals, market value and condemnations

Authority delegated to **Trust Director of Finance or nominated deputy**.

(13.14) Ensure the security of property of the Trust and reporting breaches in accordance with agreed procedures

Authority delegated to **All Staff**

Bank and cash and investments

Delegated matters

(14.2) Compile and submit for Board approval a Treasury Management Policy statement, where appropriate

Authority delegated to **Trust Director of Finance**.

(14.5) Opening, operating and controlling all bank accounts, referencing the Trust's name or Trust address

Authority delegated to **Trust Director of Finance**.

(14.4/14.6) Maintain adequate systems and procedures for the management and reporting, including compliance, of commercial and Government Banking Service accounts

Authority delegated to **Trust Director of Finance or nominated deputy**.

(14.7) Day to day operation of bank accounts

- *In-house banking arrangements*
Authority delegated to **Trust Director of Finance**.
- *Maintain list of approved signatories*
Authority delegated to **Trust Director of Finance**.
- *Approval to pay*
Authority delegated to **Assistant Director of Finance (Financial Services)**
- *Approval of direct debits of standing order arrangements*
Authority delegated to **Assistant Director of Finance (Financial Services)**

Outsourced banking arrangements

- *Maintain list of approved signatories*
Authority delegated to **Shared Business Services (SBS) under terms of contract with the Trust**
- *Approval to pay*
Authority delegated to **SBS following confirmation of availability of cash required by Head of Financial Control**.

(14.8/14.9) Determine when to subject commercial banking service supplier to competitive tendering and report results to Board
Authority delegated to **Trust Director of Finance**.

(14.11/14.14) Maintain adequate systems and procedures for the security of cash, cheques and other negotiable instruments
Authority delegated to **Assistant Director of Finance (Financial Services)**

(14.10) Approve the use of Trust credit cards (in the name of the Trust only)
Authority delegated to **Assistant Director of Finance (Financial Services)**

(15.1) Investment of funds

- *Surplus exchequer funds*
Authority delegated to **Trust Director of Finance**.
- *Charitable fund cash balances, where applicable*
Authority delegated to **Investment advisors appointed by the Charity Committee**.

Stores and receipt of goods

Delegated matter

(17.1) Maintain adequate systems and procedures for the management of stocks and stores, including safe stock levels, issue, return, losses and stock take

Authority delegated to **Trust Director of Finance or nominated deputy**.

(17.2) Management, monitoring and reporting of stores, including reporting any negligence or malpractice to the Trust Director of Finance:

- *Pharmaceutical stores*
Authority delegated to **Director of Pharmacy**.
- *Medical equipment management*
Authority delegated to **Head of Clinical Engineering**.
- *Divisional/clinical ward stores*
Authority delegated to **Divisional Director or nominated deputy**.
- *Estates and Facilities stores*
Authority delegated to **Director of Estates and Facilities or nominated deputy**.
- *Digital stores*
Authority delegated to **Group Chief Digital Officer or nominated deputy**.

(17.3.2) Condemn and arrange for disposal of all other goods and equipment, i.e. items that are obsolete, redundant, irreparable or cannot be repaired cost effectively:

- *With a current or estimated purchase price up to £1,000*
Authority delegated to **Budget Manager**.
- *With a current purchase price of £1,000-£5,000*
Authority delegated to **Divisional/Corporate Director**.
- *With a current purchase price of over £5,000*
Authority delegated to **Trust Director of Finance**.

(17.3.2) Disposal of mechanical engineering plant with replacement value estimated at:

- *Up to £10,000*
Authority delegated to **Head of Estate Maintenance**.

This version of the Scheme of Delegated Authorities can only be guaranteed to be the current adopted version, if it is opened directly from the Trust's intranet library of policies and procedures.

- *£10,000 to £100,000*
Authority delegated to **Director of Operational Estates and Facilities**.
- *Over £100,000*
Authority delegated to **Trust Director of Finance**.

(17.3.2/13.11/13/13) Approve sale or transfer (e.g. donation) of equipment assets to another organisation for continued use:

- *Clinical equipment*
Authority delegated to **Chief Medical Officer**.
- *IT equipment*
Authority delegated to **Trust Director of Finance and Group Chief Digital Officer**.
- *Other equipment*
Authority delegated to **Trust Director of Finance and relevant Trust Management Team Director**.

External borrowing and Public Dividend Capital

Delegated matter

(18.3) Maintain adequate systems and procedures for the application of loans, including reporting any short-term borrowings to the next Board meeting
Authority delegated to **Trust Director of Finance**.

(18.2/18.3/18.4) Approve all borrowing including temporary borrowing, commercial loans and PDC
Authority delegated to **Trust Director of Finance and Finance and Estates Committee**.

(18.2) Application for borrowing on behalf of the Trust
Authority delegated to **Trust Director of Finance or nominated deputy**.

Losses and special payments

Delegated matters

(19.1) Maintain adequate systems and procedures for maintaining and accounting for a register of losses and special payments
Authority delegated to **Trust Director of Finance or nominated deputy**.

(19.1/19/4) Approve losses, write-offs and compensation payments due to/made under:

- *Theft, fraud, corruption, criminal activity, overpayment of third parties, and ex-gratia payments to patients and staff for loss of personal effects:*
 - *<£1,000*
Authority delegated to **Trust Director of Finance or nominated deputy**.
 - *£1,000 up to £50,000*
Authority delegated to **Hospital Managing Director**.
 - *>£50,000*
Authority delegated to **Audit Committee**.
- *Fruitless payments including abandoned capital schemes; bad debts and claims abandoned, including in respect of private patients, overseas visitors and other third parties; overpayment of salaries; damage to buildings, fittings, furniture, equipment, and property in stores and in use due to culpable cause (e.g. fraud, theft, arson); and additional payments made to third parties in connection with or arising out of contractual liabilities, including sums payable under agreed settlements and court judgments:*
 - *<£10,000*
Authority delegated to **Trust Director of Finance or nominated deputy**.
 - *£10,000 up to £100,000*
Authority delegated to **Hospital Managing Director**.
 - *>£100,000*
Authority delegated to **Audit Committee**.
- *Public liability claims:*
 - *<£3,000*
Authority delegated to **Divisional/Corporate Director, without legal advice**
 - *>£3,000*
Authority delegated to **Divisional/Corporate Director and Trust Director of Finance, without NHS Resolution**.

- *Personal injury claims involving negligence (legal advice must be obtained and guidance applied):*
 - <£10,000
Authority delegated to **Trust Director of Finance or Trust Director of People, with legal advice.**
 - >£10,000
Authority delegated to **Trust Director of Finance or Trust Director of People, with NHS Resolution.**
- *Compensation (no limit) payments made under legal obligation:*
Authority delegated to **Hospital Managing Director and Trust Director of Finance.**
- *Maladministration and distress payments where there was no financial loss by the claimant:*
 - *Remedy up to £1,000*
Authority delegated to **Trust Director of Finance or nominated deputy.**
 - *Remedy between the value of £1,001 and £50,000*
Authority delegated to **Hospital Managing Director.**
 - *Remedy over the value of £50,000*
Authority delegated to **Trust Board.**

All areas to be reported to the Audit Committee (19.5).

(19.3) Reporting any loss or suspected loss to department manager and Trust Director of Finance

Authority delegated to **All Staff.**

(19.2.2/25.5.5) Report incidents to the Police:

- *General*
Authority delegated to **Department Manager (inform Divisional/Corporate director as soon as possible and also inform Local Security Management Specialist.)**
- *Where a fraud is involved*
Authority delegated to **Trust Director of Finance or Local Counter Fraud Specialist.**

Patients' property

Delegated matters

(20.2/20.3/20.4) Maintain adequate systems and procedures for informing patients that the Trust will not take responsibility or liability for property brought onto Trust premises. Where property is brought in, maintain adequate systems and procedures for safe custody of property, including disposal

Authority delegated to **Trust Director of Finance and Trust Director of Nursing or nominated deputies**.

(20.5) Inform staff of responsibilities and duties for the administration of patient property

Authority delegated to **Department Manager**.

Funds held on Trust

Delegated matters

Administration of the Trust's charitable funds

Authority Delegated to **Southmead Hospital Charity**. Trust lead is the Trust Director of Finance

(21.6) Acceptance of donations of goods or cash from charitable bodies relating to capital defined expenditure

Authority delegated to **Capital Planning Group**

(21.6) Approve expenditure from charitable funds, where required:

- *<£1,000*
Authority delegated to **one fund signatory**.
- *£1,000 to <£10,000*
Authority delegated to **two fund signatories**.
- *£10,000 to <£25,000*
Authority delegated **as above plus Director of Communications**.
- *£25,000 to £50,000*
Authority delegated to **two fund signatories plus Trust Director of Finance**.

- >£50,000
Authority delegated to **two fund signatories plus Charity Committee.**

(21.6) Spending plans will be submitted to the Charity Committee for approval in March each year. Approval is delegated to approve additional spending plans that arise during the year as follows:

- <£10,000
Authority delegated to **Assistant Chief Finance Officer (Financial Services) or nominated deputy in their absence.**
- £10,000 to <£25,000
Authority delegated to **Director of Communication.**
- £25,000 to >£50,000
Authority delegated to **Trust Director of Finance or nominated deputy.**
- >£50,000
Authority delegated to **Charity Committee.**

Retention of records

Delegated matter

(22.1) Maintain adequate systems and procedures for managing all NHS records, ensuring compliance with current DHSC best practice on record management
Authority delegated to **Group Chief Digital and Information Officer.**

Digital and data security

Delegated matters

(23.1) Maintain adequate systems and procedures for the accuracy and security of the data of the Trust
Authority delegated to **Group Chief Digital Information Officer.**

(23.1) Approval of the implementation of upgrades or changes to general computer systems
Authority delegated to **Group Chief Digital Information Officer and Digital Committee.**

(23.2) New systems and amendments which impact on corporate financial systems are developed in a controlled manner and thoroughly tested prior to implementation

Authority delegated to **Trust Director of Finance and Deputy Chief Digital Information Officer**.

(23.3, Freedom of Information Policy) Maintain a Freedom of Information publication scheme

Authority delegated to **Group Director of Corporate Governance**.

(23.4) Ensure that any contract for computer services for financial applications shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage
Authority delegated to **Trust Director of Finance**.

(23.6) Ensure that risks to the Trust arising from the use of digital technology are effectively identified and considered; and appropriate action is taken to mitigate or control risk

Authority delegated to **Group Chief Digital Information Officer**.

Risk Management

Delegated matters

(24.1) Maintain adequate systems and procedures for managing risk and meeting current DHSC requirements for assurance frameworks

Authority delegated to **Group Director of Corporate Governance**.

(24.1) Governance and assurance systems:

- *Corporate Risk Register*
Authority delegated to **relevant Executive Directors**.
- *Divisional Risk Registers*
Authority delegated to **Divisional Directors and Divisional Managers**.
- *Quarterly review of Risk Registers*
Authority delegated to **Trust Management Team**.
- *Reports on the Risk Registers quarterly*
Authority delegated to **Trust Management Team**.
- *Maintenance of the Assurance Framework*
Authority delegated to **Group Director of Corporate Governance**.
- *Quarterly review of Assurance Framework*
Authority delegated to **Trust Management Team**.
- *Exception Reports on the Assurance Framework*
Authority delegated to **Audit Committee**.

(24.3) Ensure that the existence, integration and evaluation of the risk management system is used to inform the Annual Governance Statement within the Annual Report and Accounts as required by current DHSC guidance

Authority delegated to **Group Director of Corporate Governance**.

Audit

Delegated matters

(25.3/25.5) Ensure the provision of an internal audit service which meets the NHS internal audit standards

Authority delegated to **Trust Director of Finance**.

(25.15/25.17) Appointment of External Auditors and determination of the term of the contract

Authority delegated to **Auditor Panel Trusts**.

(25.6/25.7/25.18) Implementation of agreed internal and external audit recommendations

Authority delegated to **Trust Management Team and nominated deputies**.

(25.20.1) Develop the Trust's Counter Fraud and Bribery Policy for approval at Audit Committee

Authority delegated to **Trust Director of Finance**.

(25.20.2) Appointment of an NHS accredited Local Counter Fraud Specialist in accordance with the NHS Counter Fraud Authority Standards

Authority delegated to **Trust Director of Finance**.

(25.23) Compliance with the Trust's Counter Fraud and Bribery Policy, including reporting any suspicions to the Local Counter Fraud Specialist, and/or the Chief Financial Officer

Authority delegated to **All Staff**.

(25.26) Appointment of a Local Security Management Specialist to provide security management services to the Trust, in accordance with the requirements of the DHSC and NHS England

Authority delegated to **Trust Director of Finance**.

Acceptance of gifts by staff and other business standards of control

Delegated matters

(26.2) Maintain adequate systems, policies and procedures for the acceptance of gifts and hospitality and the register of interest across the Trust
Authority delegated to **Group Director of Corporate Governance**.

(26.1) Maintain a register of gifts, hospitality and sponsorship
Authority delegated to **Group Director of Corporate Governance**.

(26) Compliance with the gifts, hospitality, and sponsorship policy
Authority delegated to **All Staff**.

(26.3-26.5) Acceptance of gifts, excluding cash or vouchers

- *Business articles less than £50 per gift*
Receiving member of staff may accept with no requirement to register.
- *Gifts over £50 or several small gifts of a value over £100 from same source over a 12-month period*
Receiving member of staff may accept if declared and registered.
- *Gifts over £50 per gift*
Receiving member of staff should decline or seek Trust Secretary advice.

(26.6) Decline gifts of cash or vouchers, regardless of value
Authority delegated to **All Staff**.

(26.9) Acceptance of hospitality:

- *Modest hospitality if normal and reasonable in the circumstances*
Receiving member of staff may accept but should refer to line manager or relevant Director if in doubt.
- *Inappropriate hospitality offers*
Member of staff should notify Group Director of Corporate Governance.

(26.11) Acceptance of sponsorship:

- *Commercial sponsorship for attendance at conference, where does not compromise current or future purchasing decisions*
Approval from line manager with advice from Director of Procurement, where appropriate.

- *Sponsorship of Trust events by existing suppliers*
Approval by Group Director of Corporate Governance for recording in the register with contractual agreement signed by the Trust Director of Finance.
- *Sponsorship of Trust events where the sponsor does not have a contract with the Trust*
As above and the Director of Procurement.

(26.11) Approve and execute agreements to receive sponsorship from third parties (including funding of staff and loan of equipment):

- *<£15,000*
Authority delegated to **Divisional Operations Director.**
- *£15,000 to £50,000*
Authority delegated to **Trust Director of Finance.**
- *>£50,000*
Authority delegated to **Hospital Managing Director**

Other delegations not specifically referenced in the Standing Financial Instructions

Delegated matters

Affix Trust Seal to documentation:

- *Where there is a legal requirement for a physical seal (e.g. by the Land Registry or HMRC) as advised by internal or external legal*
Authority delegated to **Chair of Trust and Group Chief Executive.**
- *Executive documentation as a Deed including Agreements, Leases and Licences, provided there is not legal requirement for a physical seal (as above).*
Authority delegated as per **Income, including contracts for the provision of healthcare, fees and charges (7.2) in the physical presence of an attesting witness for each signature.**

Legal Services

- *Authority to engage with legal advisors*
Authority delegated to **Group Chief Executive or Trust Secretary.**
- *Maintenance of framework arrangements with approved legal advisors*
Authority delegated to **Trust Secretary.**

- *Approval of call-off of services*
Authority delegated to **Trust Secretary (delegated to Commercial and Legal Services Manager)**.

Grievance procedure/appeals board procedures

Authority delegated to **Group Chief People and Culture Officer**.

Authorisation of new drugs or significant change of use of existing drugs

Authority delegated to **Medicines Advisory Group – see specific guidelines and terms of reference for this Group**.

- *Request for new drugs requiring authorisation before purchase*
Authority delegated to **Senior Pharmacy Manager**.
- *Orders placed to suppliers over £5,000 to be signed*
Authority delegated to **Director of Pharmacy or Pharmacy Purchasing Manager**.
- *Pharmacy Payment Lists to be authorised*
Authority delegated to **Director of Pharmacy, Purchasing Manager or Senior Pharmacy Clerical Officer**.
- *Copy invoices over £10,000 and invoices from NHS bodies to be sent with the Payments Lists to Creditor Payments*
Authority delegated to **Director of Pharmacy, Purchasing Manager or Senior Pharmacy Clerical Officer**.
- *Pricing agreements and quotations should be authorised*
Authority delegated to **Director of Pharmacy or Pharmacy Purchasing Manager**.
- *Authorisation of coding slips for invoices and credits requiring payment to be carried out*
Authority delegated to **Senior Clerical Officer**.

Patients' and relatives' complaints:

- *Overall responsibility for ensuring that all complaints are dealt with effectively*
Authority delegated to **Chief Nursing and Improvement Officer**.
- *Responsibility for ensuring complaints relating to a division are investigated*
Authority delegated to **Divisional Director and Head of Nursing**.
- *Legal complaints – coordination of their management*
Authority delegated to **Trust solicitor**.

Relationship with the media

Authority delegated to **Group Director of Communications**, who reports to the **Group Chief Executive**.

Infection prevention and control

- *Corporate policy*
Authority delegated to **Director of Infection Prevention and Control/Chief Nursing and Improvement Officer/ Clinical Directors**
- *Divisional and clinical delivery*
Authority delegated to **Director of Infection Prevention and Control/Chief Nursing and Improvement Officer/ Clinical Directors**

All proposed changes in bed allocation

Authority delegated to **Hospital Managing Director or nominated deputy**

Review of Fire Precautions

Authority delegated to **Fire Safety Manager**.

Review of all statutory compliance: legislation and health and safety requirements including Control of Substances Hazardous to Health Regulations

Authority delegated to **Director of Estates and Facilities/Health and Safety Advisor**.

Review of compliance with environmental regulations, for example those relating to clean air and waste disposal

Authority delegated to **Director of Estates and Facilities**.

Review of Trust's compliance with Data Protection Act

Authority delegated to **Group Chief Digital and Information Officer**.

Review the Trust's compliance with the Access to Health Records Act

Authority delegated to **Group Chief Digital and Information Officer**.

Clinical audit

Authority delegated to **Group Chief Medical and Innovation Officer**.

Human Rights Act compliance

Authority delegated to **Trust solicitor**.

Equality and diversity schemes

Authority delegated to **Group Chief People and Culture Officer**.

Child protection

Authority delegated to **Group Chief Nursing and Improvement Officer**.

In case of a major incident

Delegated matter

Commitment of resource in the event of a major incident

Authority delegated to **Trust Management Team Director on call**.

Scheme of Delegation

Appendices

Appendix 1 - Procurement Governance Mechanisms

For values between £10k and £25k (including VAT) (the “Medium value process”)

Procedure	Outcome detail	Governance mechanism
Quotation process	3 or more valid quotes provided	PO progressed
Quotation process	Fewer than 3 valid quotes	STA and PO progressed
Framework agreement (internal, external)	Compliant direct award	PO progressed

For values between £25k and £139k (including VAT) (the “high value process”)

Procedure	Outcome detail	Governance mechanism
Tender process (local quote, framework tender, Find a Tender Service (FTS))	2 or more competitively priced bids received, provided that a minimum of 3 quotes or tenders were requested	Recommendation Report
Tender process (local quote, framework tender, FTS)	2 or fewer competitively priced bids received, where fewer than 3 quotes or tenders were requested	Recommendation Report incorporating an STA
Tender process (local quote, framework tender, FTS)	Contract not awarded to process winner	Exception Report, followed by STA if exception awarded
Framework agreement (external, internal)	Compliant direct award	Short-form Recommendation Report
Framework agreement (external, internal)	Non-compliant direct award	Exception Report, followed by STA if exception awarded
Compliant call from approved framework/call-off agreement	None required	PO Progressed
Contract modification	Contract variation/extension (in scope)	Short-form Recommendation Report
Contract modification	Contract variation/extension (out of scope)	Exception Report
No tender progress	Non-compliant direct award	Exception Report incorporating an STA

For values above £139k (the “very high value process”)

Procedure	Outcome detail	Governance mechanism
Procurement strategy creation	Requirement for spend above £100k	Procurement Strategy Report
Tender process (local quote, framework tender, FTS)	2 or more competitively priced bids received, provided that a minimum of 3 quotes or tenders were requested	Recommendation Report
Tender process (local quote, framework tender, FTS)	2 or fewer competitively priced bids received, provided that a minimum of 3 quotes or tenders were requested	Recommendation Report incorporating an STA
Tender process (local quote, framework tender, FTS)	Contract not awarded to process winner	Exception Report followed by STA if exception awarded
Framework agreement (external, internal)	Compliant direct award	Recommendation Report
Framework agreement (external, internal)	Non-compliant direct award	Exception Report followed by STA if exception awarded
Contract modification	Contract variation/ extension (in scope)	Recommendation Report
Contract modification	Contract variation/ extension (out of scope)	Exception Report
No tender process	Non-compliant direct award	Exception report incorporating an STA

Appendix 2 – Procurement regulations

A **public contract** typically only applies to purchases that are above the threshold set out in the regulations. However, there are requirements in terms of notification that are required to be published and guidance to be followed for contracts below the threshold but above the lower limits. There are, however, currently 3 main sets of regulations in play for NHS Trusts (PCR2015, PA23 and PSR) each with varying applicable values. The table below shows the lower limits and main thresholds for NHS trusts.

	PCR 2015 (incl. VAT)	PCR inc. VAT	PCR
Threshold goods and services	139,688	139,688	No upper or lower limit to when these regulations exist
Below threshold lower limit	30,000	12,500	No upper or lower limit to when these regulations exist
Works	5,372,609	5,372,609	
Light-touch regime	663,540	663,540	
Concession contracts	5,372,609	5,372,609	

PCR 2015	Public Contract Regulations: old regulations but remain valid for all purchases and contracts made under any framework that was awarded under these regulations.
PA23	Procurement Act 2023: new regulations in place since February 2025. Applies to any procurement run directly by the Trust since February 2025 or under a framework that has been run and awarded under these Regulations.
PSR	Provider Selection Regime: introduced January 2024 and covers purchases of healthcare services, e.g. insourcing or outsourcing of clinical services.

Appendix 3 – Business case approval routes

Before any case can progress through the approval processes detailed below, divisional and corporate support is needed for both capital and revenue cases as follows

Divisional support	Prior to any scheme advancing, the Divisional Management Board should consider and approve the case
Business Case Review Group	<p>The Business Case Review Group is a sub-committee of the Trust Management Team. The purpose of the Committee is to:</p> <ul style="list-style-type: none"> Review all capital and revenue business cases of value greater than £100k (defined as annual cost for recurring commitments or over life-time of contractual commitments, combined capital and revenue values): <ul style="list-style-type: none"> To ensure trust-wide impacts have been understood within the case To maintain consistent quality standard for cases going through for approval Provide an approval recommendation to the Chief Finance Officer or Chief Executive on finalised business cases Test and confirm procurement strategy Monitor development and delivery of business case pipeline Provide a report to Trust Management Team and Finance & Performance Committee listing all business cases that it has reviewed, and which have subsequently been approved in accordance with the SoD.

Approval Process - Business Cases

The business case process outlined below applies to all contract renewals and extensions as well as new revenue, capital, or combined spend

Full life cost of new expenditure - Revenue, Capital or Combined (for recurring revenue commitments - annual costs)				
	<£1m	≥£1m, <£2.5m	≥£2.5m, <£25m	≥£25m
Business Case Review Group	Review and provide approval recommendation			
Executive Team	Review and approve cases >£100k (only where the business case relates to any item that has not already been identified and agreed as an investment priority as part of annual business planning)			
Trust Director of Finance	Approval	Approval	Approval	Approval
Chief Executive or Hospital Managing Director		Approval	Approval	Approval
Chief Executive			Approval	Approval
Finance & Estates Committee			Approval	Approval
Trust Board			Approval	Approval
NHS England				Approval

This approval process shall also apply to any business case of lesser value, or no monetary value, where, in the considered opinion of the Trust Director of Finance, it carries a significant reputational risk or requires strategic input. The Trust Director of Finance shall determine the relevant approvals based on the level of risk / input identified (note also Schedule of Decisions Reserved to the Trust Board).

Value	<£100k	≥£100k, <£2.5m	≥£2.5m, <£25m	≥ £25m
Business Case type required	CFO business case	Single-stage Business Case	OBC and FBC	SOC, OBC and FBC