The Leeds Teaching Hospitals NHS Trust

STANDING FINANCIAL INSTRUCTIONS INCLUDING SCHEME OF DELEGATION

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Record of Amendments

This section is to be used for recording amendments to the Standing Financial Instructions including Scheme of Delegation, since the last version. Amendments to previous versions are included in Appendix C. Changes to job titles and minor changes to wording are not included in this record.

Contents

1.1. Summary and Purpose....6
1.2. Background....6
2. INTERPRETATION AND DEFINITIONS....6
2.1. Interpretation....6
3. ROLES AND RESPONSIBILITIES....8
3.1. The Trust Board....8
3.2. The Chief Executive and Chief Finance Officer....8
3.3. Board Members and Employees....9
3.4. Contractors and their employees....9
4. AUDIT....9
4.1. Audit Committee....9
4.2. Internal Audit....9
4.3. External Audit....10
4.4. Fraud, Bribery and Corruption....10
4.5. Security Management....10
5. ALLOCATIONS, PLANNING, BUDGETS, BUDGETARY CONTROL AND MONITORING....10
5.1. Preparation and Approval of Plans and Budgets....10
5.2. Budgetary Delegation....11
5.3. Budgetary Control and Reporting....11
5.4. Capital Expenditure....12
5.5. Monitoring Returns....12
6. ANNUAL ACCOUNTS AND REPORTS....12
6.1. Annual Accounts....12
6.2. Bank Accounts....12
6.3. Banking Procedures....13
6.4. Tendering and Review....13
7. INCOME, FEES AND CHARGES AND SECURITY OF CASH, CHEQUES AND OTHER NEGOTIABLE INSTRUMENTS....13
7.1. Income Systems....13
7.2. Raising Invoices....13
7.3. Fees and Charges....13
7.4. Debt Recovery....14
7.5. Security of Cash, Cheques and Other Negotiable Instruments....14
7.6. Purchasing Cards....14
8. TENDERING AND CONTRACTING PROCEDURE....15

8.1. Duty to comply with Standing Financial Instructions 15
8.2. Directives Governing Public Procurement 15
8.3. Capital Investment Manual and other Guidance 15
8.4. Formal Competitive Tendering 15
8.5. Quotations 17
8.6. Private Finance for capital procurement (see also section 12.3) 181718
8.7. Compliance requirements for all contracts 18
8.8. Healthcare Service Agreements (see overlap with section 8.7.1) 18
8.9. Cancellation of Contracts 18
8.10. Disposals (see overlap with section 14) 18
8.11. In-house services 19
9. AGREEMENTS FOR PROVISION OF SERVICES 19
9.1. Contracts and Service Level Agreements 19
9.2. Income Generation Schemes 19
10. TERMS OF SERVICE, ALLOWANCES AND PAYMENT OF MEMBERS OF THE TRUST BOARD AND EXECUTIVE COMMITTEE AND EMPLOYERS 20
10.1 Remuneration Committee of the Board 20
10.2 Workforce Plans (see also section 5) 20
10.3 Staff Appointments 20
10.4 Processing Payroll 20
n) submitting termination forms in the prescribed form immediately upon knowing the effective date of an employee's resignation, termination or retirement 20
10.5 Contracts of Employment 21
10.6 Off Payroll Workers including Agency, Self-employed or Third Party Contractors 21
11 NON-PAY EXPENDITURE 21
Purchasing and Payments systems are only to be used for goods and services required by the Trust. 21
11.1 Delegation of Authority 21
11.2 Requisitioning and Ordering 21
11.2.1 The Chief Finance Officer shall determine that unless included in the list of exceptions, no goods, services or works shall be ordered except via the Trust's agreed requisitioning and purchase ordering processes, including online procedures. Suppliers shall be notified that they should not accept orders unless these processes have been followed. 21
11.3 System of Payment and Payment Verification 22
11.4 Prepayments 22
11.5 Duties of Managers and Officers 22
11.6 Joint Finance Arrangements with Local Authorities and Voluntary Bodies 23
11.7 External Borrowing 23

11.8 Investments ..... 24~~23~~24
12 CAPITAL INVESTMENTS, PRIVATE FINANCING, FIXED ASSET REGISTERS AND SECURITY OF ASSETS 24
12.2 Capital Investment 24
12.3 Private Finance (see also section 8.6) 25
12.3.2 Variations to Existing Private Finance Contracts 25
12.4 Asset Registers 25
12.5 Security of Assets 25
13 STORES AND RECEIPTS OF GOODS 26
13.2 Control of stores, stocktaking, condemnations and disposals 26
13.3 Receipt of goods and Issue of Stocks 26
14 DISPOSALS AND CONDEMNATIONS, LOSSES AND SPECIAL PAYMENTS 26
14.1 Disposals and Condemnations 26
14.2 Losses and Special Payments 26
15 INFORMATION TECHNOLOGY 27
15.1 Responsibilities 27
15.2 Contracts for Computer Services with other health bodies or external agencies / companies 28
15.3 Risk Management 28
16 PATIENTS' PROPERTY 28
17 MANAGING CONFLICTS OF INTEREST (formerly Code of Business Conduct relating to GIFTS, HOSPITALITY AND SPONSORSHIP) 28
18 RETENTION OF DOCUMENTS 28
18.1 Guidance 28
19 RISK MANAGEMENT AND INSURANCE 29
19.1 Risk Management Policy 29
c) management processes to ensure all significant risks and potential liabilities are addressed including effective systems of internal control, cost effective insurance cover, and decisions on the acceptable level of retained risk 29
19.3 Serious Incidents 29
20 PRIVATE PRACTICE 29
21 RESEARCH AND INNOVATION ..... 30~~29~~
21.2 Use of funding gained through Research and Innovation 30
22 SCHEME OF DELEGATION 32
22.2 SCHEME OF DELEGATION LEVELS OF AUTHORITY 33
22.3 SCHEME OF DELEGATION 35
APPENDIX A - APPLICATION TO WAIVE STANDING ORDERS TO ALLOW SINGLE TENDER ACTION 43
APPENDIX B - APPLICATION TO WAIVE STANDING ORDERS / STANDING FINANCIAL

INSTRUCTIONS (OTHER THAN SINGLE TENDER ACTION)..... 46

APPENDIX C – RECORD OF UPDATES TO PREVIOUS VERSIONS OF THE SFIs AND SOD..... 47

1.1. Summary and Purpose

1.1.1. The Standing Financial Instructions, which include the Scheme of Delegation, detail the financial responsibilities adopted by the Trust. They have been designed to reflect the public sector values of integrity, accountability and openness to ensure the proper use of public funds.

1.1.2. Compliance with the Standing Financial Instructions (SFIs) will ensure that the Trust's financial transactions are carried out in accordance with the law and Government Policy in order to achieve probity, accuracy, economy, efficiency, and effectiveness. They have effect as if incorporated in the Standing Orders (SOs) and should be used in conjunction with relevant Trust policies / Trust procedures (accessible on the Trust Intranet) and local procedures set by Corporate Finance. They should also be used in conjunction with the Scheme of Reservation and Delegation Reserved to the Board (see Appendix A of the Standing Orders) and the Scheme of Delegation (see section 22 of these SFIs) adopted by the Trust.

1.1.3. Standing Financial Instructions apply to all staff and contractors working within the Trust regardless of the source of funding.

1.1.4. All Executive Directors, Non-Executive Directors and all staff and contractors should be aware of the existence of these documents and be familiar with their detailed provisions. The SFIs will be made available on the intranet and internet website.

1.1.5. If these SFIs are not complied with, full details of the non-compliance should be reported at the next Audit Committee meeting for referring action or ratification. All members of the Board have a duty to disclose any non-compliance with these SFIs to the Chief Finance Officer as soon as possible.

1.1.6. Variations to SFIs shall only be made by the Board, and normally, on the recommendation of the Trust's Audit Committee.

1.1.7. Failure to comply with the SFIs is a disciplinary matter that could result in dismissal.

1.2. Background

1.2.1 The Standing Financial Instructions (SFIs), together with the Standing Orders (SOs), provide a regulatory framework for the business conduct of the Trust. They fulfil the dual role of protecting the Trust's interests and protecting staff from any possible accusation that they have acted less than properly.

2. INTERPRETATION AND DEFINITIONS

2.1. Interpretation

2.1.1. Should any difficulties arise regarding the interpretation or application of any of the Standing Financial Instructions, the advice of the Chief Finance Officer should be sought before acting.

2.1.2. Unless otherwise permitted by law, at any meeting the Chair of the Trust shall be the final authority on the interpretation of the Standing Financial Instructions.

2.1.3. Any expression to which a meaning is given in the National Health Service Act 2006, or in regulations made under the Act shall have the same meaning in the Standing Orders and Standing Financial Instructions and in addition:

2.1.4. **"Accountable Officer"** means the NHS Officer responsible and accountable for funds entrusted to the

Trust. The officer shall be responsible for ensuring the proper stewardship of public funds and assets. For

This Trust it shall be the Chief Executive.

2.1.5. **"Trust"** means the Leeds Teaching Hospitals NHS Trust.

2.1.6. **"Board"** means the Chair, executive directors and non-executive members of the Trust collectively as a body.

2.1.7. **"Budget"** means a resource, expressed in financial terms, proposed by the Board for the purpose of carrying out, for a specific period, any or all of the Functions of the Trust.

2.1.8. **"Budget Holder"** means the director or employee with delegated authority to manage finance (Income and Expenditure and capital) for a specific area of the organisation.

2.1.9. **"Chair of the Board (or Trust)"** is the person appointed by the Secretary of State for Health and Social Care to lead the Board and to ensure that it successfully discharges its overall responsibility for the Trust as a whole. The expression "the Chair of the Trust" shall be deemed to include the Vice-Chair of the Trust if the Chair is absent from the meeting or is otherwise unavailable.

2.1.10. **"Chief Executive"** means the chief officer of the Trust.

2.1.11. **"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.

2.1.12. **"Committee"** means a committee or sub-committee created and appointed by the Trust.

2.1.13. **"Committee Members"** means persons formally appointed by the Board to sit on or to chair specific committees.

2.1.14. **"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.

2.1.15. **"Contractor"** means any external organisation providing goods or services to the Trust.

2.1.16. **"Chief Finance Officer"** means the Chief Financial Officer of the Trust.

2.1.17. **"Executive Director"** means a member of the Trust who is an officer of the Trust.

2.1.18. **"Legal Adviser"** means the properly qualified person appointed by the Trust to provide legal advice.

2.1.19. **"Membership and Procedure Regulations"** means National Health Service Trusts (Membership and Procedure) Regulations 1990 (SI 1990/2024) as amended.

2.1.20. **"Non-Executive Director"** means a member of the Trust who is not an officer of the Trust and is not to be treated as an officer by virtue of the Membership and Administration Regulations, with voting rights at the Trust board.

2.1.21. **"Officer"** means employee of the Trust or any other person holding a paid appointment or office with the Trust.

2.1.22. **"Programme Manager"** means: for Building & Engineering, the Associate Director of Estate Strategy & Development; for Medical & Surgical Equipment, the Head of Medical Physics; for Information Technology, the Chief Digital Information Officer.

2.1.23. **"Trust Board Secretary/Company Secretary"** means a person appointed to act independently of the Board to provide advice on corporate governance issues to the Board and the Chair and monitor the Trust's compliance with the law, Standing Orders and relevant NHS guidance.

2.1.24. **"SFIs"** means Standing Financial Instructions.

2.1.25. **"SOs"** means Standing Orders.

2.1.26. **"Vice Chair"** means the non-executive director appointed by the Board to take on the Chair's duties if the Chair is absent for any reason.

2.1.27. Within this document, words imparting any gender include any other gender. Words in the singular include the plural and words in the plural include the singular. Any reference to an enactment is a reference to that enactment as amended.

3. ROLES AND RESPONSIBILITIES

3.1. The Trust Board

3.1.1. The Trust Board exercises financial supervision and control by:

a) formulating the financial strategy
b) requiring the submission and approval of budgets within available resources
c) defining and approving essential features in respect of important procedures and financial systems (including the need to obtain value for money)
d) defining specific responsibilities placed on members of the Board and employees as indicated in the Scheme of Delegation (see section 22 of these SFIs).

3.1.2. The Board has resolved that certain powers and decisions may only be exercised by the Board in formal session. These are set out in the Scheme of Reservation and Delegation Reserved to the Board (see Appendix A of the Standing Orders*)*. All other powers have been delegated to such other committees as the Trust has established. Details of these committees with Terms of Reference are provided in the Standing Orders.

3.2. The Chief Executive and Chief Finance Officer

3.2.1. The Chief Executive will as far as possible, delegate ~~his~~ their detailed responsibilities, but ~~he~~ they remain~~s~~ accountable for financial control.

3.2.2. Within the SFIs, it is acknowledged that the Chief Executive is ultimately accountable to the Board, and as Accountable Officer, to the Secretary of State, for ensuring that the Board meets its obligation to perform its functions within the available financial resources. The Chief Executive has overall executive responsibility for the Trust's activities, is responsible to the Chair and the Board for ensuring that its financial obligations and targets are met and has overall responsibility for the Trust's system of internal control.

3.2.3. It is a duty of the Chief Executive to ensure that existing members of the Board and employees and all new appointees are notified of, and understand, their responsibilities within these SFIs.

3.2.4. The Chief Finance Officer is responsible for:

a) implementing the Trust's financial policies and for coordinating any corrective action necessary to further these policies
b) maintaining an effective system of internal financial control, including ensuring that detailed financial procedures and systems (incorporating the principles of separation of duties and internal checks) are prepared, documented and maintained to supplement these instructions
c) 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
d) the provision of financial advice to other members of the Board and employees
e) the design, implementation and supervision of systems of internal financial control
f) the preparation and maintenance of such accounts, certificates, estimates, records and reports as the Trust may require for the purpose of carrying out its statutory duties.

3.3. Board Members and Employees

3.3.1. All members of the Board and employees are individually and collectively responsible for:

a) the security of the property of the Trust
b) avoidable loss
c) exercising economy and efficiency in the use of resources
d) conforming to the requirements of Standing Orders, Standing Financial Instructions and financial procedures.

3.3.2. Wherever the term 'employee' is used and where the context permits, it shall be deemed to include all employees of the Trust and employees of third parties contracted to the Trust when acting on behalf of the Trust.

3.4. Contractors and their employees

3.4.1. Any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income shall be covered by these instructions. These responsibilities should be read in conjunction with the Safe Management of Estates, Facilities & IT Contractors Procedure.

4. AUDIT

4.1. Audit Committee

4.1.1. In accordance with Standing Orders, the Board shall formally establish an Audit Committee. The Audit Committee has defined Terms of Reference which have been approved by the Board (see Appendix B of the Standing Orders) and follows guidance from the NHS Audit Committee Handbook2024

4.2. Internal Audit

4.2.1. The Chief Finance Officer is responsible for ensuring there are arrangements to review, evaluate and report on the effectiveness of internal financial control including the establishment of an effective Internal Audit function.

4.2.2. The Internal Audit Charter provides a formal definition of the purpose, authority and responsibilities of the Trust's Internal Audit service. The Charter defines the scope of Internal

Audit activity and establishes Internal Audit's position within the Trust; in addition, it authorises access to records, personnel and physical properties relevant to the performance of audits.

4.3. External Audit

4.3.1. The Audit Committee is responsible for ensuring a cost-efficient service.

4.3.2. The Local Audit and Accountability Act 2014 is applicable to the regulation of External Audit.

4.3.3. Under the Act the Trust will appoint its own auditors and directly manage the contract and the relationship. The Audit Committee will act as the 'auditor panel' to oversee the selection and appointment of the external auditor and maintain an independent relationship with them.

4.3.4. The auditor panel is responsible for the Non-Audit Work policy which defines the limited extent to which External Audit may be appointed to carryout activities not directly connected to their audit role.

4.4. Fraud, Bribery and Corruption

In accordance with the NHS Standard Contract, the Trust must put in place and maintain appropriate anti-fraud, bribery and corruption arrangements. The Anti-Fraud, Bribery and Corruption Policy outlines the Trust's approach.

4.5. Security Management

4.5.1. The Director of Estates & Facilities, on behalf of the Chief Executive, is the designated Security Management Director. He has specific responsibility for all security issues across the Trust.

4.5.2. These SFIs should be read in conjunction with the Policy for the Management of the Security of Staff, Patients, Visitors, Trust Premises and Assets. This Policy outlines the principles to be applied by all staff to identify and reduce risks to ensure a secure environment.

5. ALLOCATIONS, PLANNING, BUDGETS, BUDGETARY CONTROL AND MONITORING

5.1. Preparation and Approval of Plans and Budgets

5.1.1. The Chief Executive will compile and submit to the Board a Business Plan which takes into account the achievement of financial targets and forecast levels of income. The Business Plan will contain:

a) a statement of the significant assumptions on which the plan is based

b) details of major changes in workload, delivery of services or resources required to achieve the plan.

5.1.2. Prior to the start of the financial year the Chief Finance Officer will, on behalf of the Chief Executive, prepare and submit Income and Expenditure budgets for each business unit, for approval by the Board. Such budgets will:

a) be in accordance with the aims and objectives set out in the Business Plan
b) accord with workload and workforce plans
c) be produced following discussion with appropriate budget holders
d) be prepared within the limits of available funds
e) identify potential risks.

5.1.3. All budget holders must provide information as required by the Chief Finance Officer to enable budgets to be compiled.

5.1.4. All budget holders will sign up to their allocated budgets at the commencement of each financial year.

5.1.5. The Chief Finance Officer will monitor actual income and expenditure against budget and report to the Board.

5.1.6. The Chief Finance Officer has a responsibility to ensure that adequate training is delivered on an on-going basis to budget holders to help them manage successfully.

5.2. Budgetary Delegation

5.2.1. The Chief Executive may delegate the management of Income and Expenditure budgets to permit the performance of a defined range of activities. This delegation must be documented and be accompanied by a clear definition of:

a) the amount of the budget
b) the purpose of each budget heading
c) individual and group responsibilities
d) authority to exercise virement
e) achievement of planned levels of service
f) the provision of regular reports.

5.2.2. The Chief Executive and Accountable Officers in CSUs (Clinical Service / Support Units) and corporate departments must not incur an aggregate adverse variance against the Income and Expenditure budget or exceed virement limits set by the Board.

5.3. Budgetary Control and Reporting

5.3.1. The Chief Finance Officer will devise and maintain systems of budgetary control. These will include:

a) monthly financial reports to the Finance & Performance Committee and bi monthly reports to the Board in a form approved by the Board containing:

i) income and expenditure to date showing trends and forecast year-end position
ii) movements in working capital
iii) movements in cash and capital
iv) capital expenditure and projected outturn against plan
v) explanations of any material variances from plan
vi) details of any necessary corrective action and the Chief Executive's and / or the Chief Finance Officer's view of whether such actions are sufficient to correct the situation.

b) the issue of timely, accurate and comprehensible advice and financial reports to each budget holder, covering the areas for which they are responsible
c) investigation and reporting of variances from financial, workload and workforce budgets
d) monitoring of management action to correct variances
e) arrangements for the authorisation of budget transfers (virement).

5.3.2. The management team and budget holders in CSUs and corporate departments are responsible for ensuring that:

a) Any variances are fully reviewed by the Finance team and the CSU monthly. In the event of a projected aggregate adverse financial position, the CSU triumvirate (Clinical Director, Head Nurse/Head of Profession and General Manager) will escalate to their Assistant Director of Finance and Finance Business Partner who will in turn escalate to the Chief Finance Officer.
b) The appropriate documentation is completed to amend budgets either where any issues in the

Business Plan are unresolved at the start of the financial year, or anticipated service changes occur during the year.

5.3.3. The Chief Executive is responsible for identifying and implementing waste reduction and income generation initiatives in accordance with the requirements of the Business Plan and the need to achieve financial targets.

5.3.4. The Chief Finance Officer shall keep the Chief Executive and the Board informed of the financial consequences of changes in policy, pay awards and trends affecting budgets, and shall advise on the financial and economic aspects of future plans and projects.

5.4. Capital Expenditure

5.4.1. The general rules applying to delegation and reporting shall also apply to capital expenditure.

5.5. Monitoring Returns

5.5.1 The Chief Executive is responsible for ensuring that the appropriate monitoring forms are submitted to the requisite monitoring organisation.

6. ANNUAL ACCOUNTS AND REPORTS

6.1. Annual Accounts

6.1.1. The Chief Finance Officer, on behalf of the Trust, will prepare annual accounts and other financial reports in accordance with the requirements of NHS England (NHSE).

6.1.2. The Trust's annual accounts will be audited by the external auditor (see section 4.3) and scrutinised by the Audit Committee (see section 4.1) prior to being presented for Board approval.

6.1.3. The Trust will publish an annual report, in accordance with guidelines on local accountability, and present it at a public meeting. This document must comply with the NHS Finance Manual for Accounts (Department of Health and Social Care Group Accounting Manual.)

6.2. Bank Accounts

6.2.1. The Chief Finance Officer is responsible for managing the Trust's banking arrangements and for advising the Trust on the provision of banking services and operation of accounts. This advice will take into account guidance / directions issued by NHSE. In line with 'Managing Public Money', the Trust will minimise the use of commercial bank accounts and use Government Banking Services (GBS) accounts.

6.2.2. The Board shall approve the banking arrangements.

6.2.3. The Chief Finance Officer is responsible for:

a) bank accounts
b) establishing separate bank accounts for any non-exchequer funds held including monies held

on behalf of patients

c) ensuring payments made from bank accounts do not exceed the amount credited to the account except where arrangements have been made

d) reporting to the Board all arrangements made with the Trust's bankers for accounts to be overdrawn

e) monitoring compliance with NHSE guidance on the level of cleared funds.

6.3. Banking Procedures

6.3.1. The Chief Finance Officer will prepare detailed instructions on the operation of bank accounts which must include:

a) the conditions under which each bank account is to be operated

b) Maintaining up to date bank mandates identifying those officers authorised to approve transactions and the conditions under which each account is to be operated.

c) Arrangements to control and regulate all on-line banking activity including documented details of all those with access to on-line banking, their levels of access, transaction approval limits and dual approval thresholds. Payments in excess of £500k will require dual approval

6.3.2. All funds shall be held in accounts in the name of the Trust. No officer other than the Chief Finance Officer shall open any bank account in the name of the Trust.

6.4. Tendering and Review

6.4.1. The Chief Finance Officer will review the commercial banking arrangements of the Trust at regular intervals, including non-exchequer accounts, to ensure they reflect best practice and represent best value for money. Competitive tenders for the Trust's commercial banking business should be routinely reviewed and progressed as considered to be appropriate.

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

7.1. Income Systems

7.1.1. The Chief Finance Officer is responsible for designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all monies due.

7.1.2. The Chief Finance Officer is also responsible for the prompt banking of all monies received.

7.1.3. Any income which is gained from NHS activities must be managed as part of Trust exchequer accounts and only paid into the Trust's GBS account.

7.2. Raising Invoices

7.2.1. All invoices must be raised by the Accounts Receivable department in Corporate Finance unless specifically agreed otherwise by the Chief Finance Officer.

7.3. Fees and Charges

7.3.1. The Trust shall follow the NHSE guidance in setting prices for NHS service agreements.

7.3.2. The Chief Finance Officer is responsible for approving and regularly reviewing the level of all fees and charges other than those determined by the Department of Health and Social Care or by Statute. Independent professional advice on matters of valuation shall be taken as necessary. Where sponsorship

income (including items in kind such as subsidised goods or loans of equipment) is considered, Managing Conflicts of Interest in the NHS (NHS England) and the Trust Policy on Managing Conflicts of Interest shall be followed.

7.3.3. All employees must inform the Chief Finance Officer promptly of money due arising from transactions which they initiate/deal with, including all contracts, leases, tenancy agreements, private patient undertakings and other transactions.

7.4. Debt Recovery

7.4.1. The Chief Finance Officer is responsible for the appropriate recovery action on all outstanding debts in line with local finance procedures.

7.4.2. The accounting treatment of income not received should be dealt with in accordance with losses procedures identified in the Department of Health and Social Care Group Accounting Manual - see link within this to Managing Public Money.

7.4.3. Overpayments, including salary overpayments should ordinarily be pursued.

7.5. Security of Cash, Cheques and Other Negotiable Instruments

7.5.1. The Chief Finance Officer is responsible for:

a) approving the form of all receipt books, agreement forms or other means of officially acknowledging or recording monies received or receivable
b) ordering and securely controlling any such stationery ("controlled stationery")
c) the provision of adequate facilities and systems for employees whose duties include collecting and holding cash, including the provision of safes or lockable cash boxes, the procedures for keys, and for coin operated machines
d) prescribing systems and procedures for handling and transporting cash and negotiable securities on behalf of the Trust.

7.5.2. Official money shall not under any circumstances be used for the encashment of private cheques or IOUs.

7.5.3. All cheques, postal orders, cash etc. shall be banked intact. The Chief Finance Officer shall determine any arrangements to make disbursements from cash received.

7.5.4. The holders of safe keys shall not accept unofficial funds for depositing in their safes unless such deposits are in special sealed envelopes or locked containers. It shall be made clear to the depositors that the Trust is not to be held liable for any loss, and written indemnities must be obtained from the organisation or individuals absolving the Trust from responsibility for any loss.

7.5.5. In accordance with the Money Laundering legislation, the Trust is not registered with HM Revenue and Customs as a High Value Dealer and so may not accept cash payments for supplies or services in respect of any single transaction where the value is 10,000 euros (circa £9,000) or above.

7.6. Purchasing Cards

7.6.1. The Director of Commercial & Procurement is responsible for:

a) approving and determining the purchasing capabilities of procurement cards and expenditure limits

b) prescribing and maintaining procedures on behalf of the Trust which ensures expenditure complies with the conditions of the card
c) ensuring segregation of duties exist for reviewing all transactions and purchases comply with these SFIs.

8. TENDERING AND CONTRACTING PROCEDURE

8.1. Duty to comply with Standing Financial Instructions

8.1.1. The procedure for making all contracts by or on behalf of the Trust shall comply with these SFIs (except where SO 3.26 – Suspension of Standing Orders is applied) and with the Trust's Capital Procedures.

8.1.2. Authorisation of tenders / quotations / contracts should be in accordance with the Scheme of Delegation (see section 22 of these SFIs).

8.1.3. Where competitive tendering or a competitive quotation is not required the Trust shall procure goods and services in accordance with the SFIs and Revenue / Purchasing Procedures approved by the Trust.

~~8.1.4. Business~~ Capital business case approval limits are based on the anticipated whole lifetime cost of the ~~contract~~scheme including irrecoverable VAT. ~~If irrecoverable VAT is excluded from the initial approved expenditure value, then a further business case will be required to cover these costs.~~

8.1.4. Revenue business cases approval limits are based on the annual full year cost or implementation cost (whichever is higher) including irrecoverable VAT.

8.1.5. All procurement limits stated in these SFIs are inclusive of all VAT.

8.1.6. Any proposed expenditure must not be divided into smaller contracts to avoid the provisions of these SFIs, the Procurement Policy and external approval thresholds.

8.1.7. The length of the proposed contract must be based on a rigorous assessment of service need and value for money.

8.2. Directives Governing Public Procurement

8.2.1 The Trust shall take into account all legal requirements to comply with relevant regulations on public procurement. Currently the applicable regulatory regime is the Public Contracts Regulations 2015, The Procurement Act 2023 and the Provider Selection Regime. Further information on relevant tendering thresholds and requirements can be found at ***Public procurement policy - GOV.UK (www.gov.uk)***

8.3. Capital Investment Manual and other Guidance

8.3.1. The Trust will comply with the requirements of NHS England " Capital investment and property business case approval guidance for NHS trusts and foundation trusts (england.nhs.uk) (February 2023) and "Estate Code" in respect of capital investment and estate and property transactions. The Trust should also comply with the requirements of the Department of Health NHS Finance Manual for Accounts (Department of Health and Social Care Group Accounting Manual).

8.4. Formal Competitive Tendering

8.4.1. The Trust shall ensure that competitive tenders are invited for:

a) the supply of goods, materials and manufactured articles
b) the rendering of services including all forms of management consultancy services (other than

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specialised services sought from or provided by the Department of Health and Social Care / other external body)

c) the design, construction and maintenance of building and engineering works (including construction and maintenance of grounds and gardens) and for disposals.

8.4.2. These SFIs should be read in line with the Trust's Formal Tendering Procedure.

8.4.3. Exceptions and Instances where formal tendering procedures need not be applied:

a) the estimated expenditure or income does not or is not reasonably expected to exceed the lower limit set down in the Scheme of Delegation (see Section 22); it is a breach of SFIs to split contracts to avoid thresholds

b) the supply is proposed under special arrangements negotiated by the Department of Health and Social Care in which case the said special arrangements must be complied with

c) regarding disposals as set out in these Standing Financial Instructions – Section 14

Formal tendering procedures may only be waived in the following circumstances:

d) in very exceptional circumstances where the Chief Executive decides that formal tendering procedures would not be practicable, or the estimated expenditure or income would not warrant formal tendering procedures, and the circumstances are detailed in an appropriate Trust record

e) where the requirement is covered by an existing contract

f) where contracts have been awarded for the benefit of Public Sector Bodies, which the Trust is entitled to use

g) where a national or regional consortium arrangement is in place and a lead organisation has been appointed to carry out tendering activity on behalf of the consortium members

h) where the timescale genuinely precludes competitive tendering but failure to plan the work properly would not be regarded as a justification for a single tender

Competitive tendering procedures may be waived in the following circumstances:

i) where specialist expertise is required and is available from only one source

j) when the task is essential to complete the project, and arises as a consequence of a recently completed assignment and engaging different consultants for the new task would be inappropriate

k) if there is a clear benefit to be gained from maintaining continuity with an earlier project; however, in such cases the benefits of such continuity must outweigh any potential financial advantage to be gained by competitive tendering

l) for the provision of legal advice and services providing that any legal firm or partnership commissioned by the Trust is regulated by the Law Society of England and Wales for the conduct of their business (or by the General Council of the Bar) and are generally recognised as having sufficient expertise in the area of work for which they are commissioned.

m) where allowed and provided for in the NHS England Capital investment and property business case approval guidance for NHS trusts and foundation trusts (england.nhs.uk) (February 2023).

8.4.4. The waiving of competitive tendering procedures should not be used to avoid competition, applicable procurement legislation or for administrative convenience or to award further work to a consultant originally appointed through a competitive procedure.

8.4.5. Where it is decided that competitive tendering is not applicable and should be waived by virtue of (h) to (m) above, the fact of the waiver should be documented with reasons on a STA (Single Tender Action) form (see Appendix A). In accordance with the Scheme of Delegation (section 22), all STAs, with the exception of

those for pharmaceuticals, must be signed off by the Director of Commercial & Procurement or ~~his~~ their deputy, prior to authorisation. For Pharmaceuticals, this must be approved by the Clinical Director (Medicines Management & Pharmacy Services). STAs should be reported to the Audit Committee as defined by the Audit Committee's Annual Work Plan.

8.4.6. Fair and Adequate Competition: Except where SFI 8.4.3 applies, the Trust shall ensure that invitations to tender are sent to a sufficient number of suppliers to provide fair and adequate competition as appropriate, and, if possible, no fewer than three suppliers, having regard to their capacity to supply the goods or materials or to undertake the services or works required.

8.4.7. Framework Suppliers: Whenever possible, the Trust shall ensure that the suppliers invited to tender, or, where appropriate, quote, are among those on framework agreements.

8.4.8. Items which subsequently breach thresholds after original approval: Items estimated to be below the limits set in these SFIs for which formal tendering procedures are not used, and which subsequently prove to have a value above such limits shall be reported to the Chief Executive and reported in an appropriate Trust record.

8.4.9. Post Tender Negotiations are not permitted. However, post tender clarification may be sought. Advice on this should be requested from the Director of Commercial & Procurement or their~~his~~ deputy.

8.5. Quotations

8.5.1. Quotations are required where formal tendering procedures are not adopted and where the intended expenditure or income is within, or reasonably expected to be within, the limits set out in the Scheme of Delegation (see section 22).

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

8.5.3. **Competitive** quotations should be obtained from at least three suppliers / individuals. They should be formally documented and electronic quotations with supporting documentation are acceptable to the Trust.

8.5.4. All quotations should be treated as confidential and should be retained for inspection for the appropriate period in accordance with the Records Management (Corporate & Non-Health) and the Health Records Management Policies.

8.5.5. The Director of Commercial & Procurement (or nominee), the Capital Programme Managers or the Clinical Director (Medicines Management & Pharmacy Services) will work with the Budget Holder / Responsible Officer to evaluate the quotations and select the one which gives the best value for money. If this is not the lowest quotation, then this fact and the reasons why the lowest quotation was not chosen should be recorded and retained with the quotation documentation.

8.5.6. **Non-competitive** quotations may be obtained in the following circumstances:

a) the supply of goods / services of a special character for which it is not, in the opinion of the Director of Commercial & Procurement, possible or desirable to obtain competitive quotations
b) the supply of goods or manufactured articles of any kind which are required urgently and are not available under existing contracts
c) miscellaneous services, supplies and disposals
d) where the goods or services are for building and engineering maintenance, the responsible manager must certify that the first two conditions (a) and (b) of this SFI apply.

8.6. Private Finance for capital procurement (see also section 12.3)

8.6.1. When considering Private Finance Initiative (PF1 and PF2) financing solutions, the Trust should follow the business case approvals process and delegated limits set out in the NHSI "Capital Regime, Investment and Property Business Case Approvals Guidance for NHS Trust and Foundation Trusts" (November 2016)

8.7. Compliance requirements for all contracts

8.7.1. The Trust may only enter into contracts within its statutory powers and shall comply with:

a) the Trust's Standing Orders and Standing Financial Instructions
b) Public Contracts Regulations, Procurement Act, Provider Selection Regime and other statutory provisions
c) any relevant directions including the NHS England "" Capital investment and property business case approval guidance for NHS trusts and foundation trusts (england.nhs.uk)" (November 2025) and Estate Code
d) the Trust's Capital Procedures
e) such of the NHS Standard Contract conditions as are applicable
f) contracts with Foundation Trusts must be in a form compliant with appropriate NHS guidance
g) where appropriate, contracts shall be in, or embody, the same terms and conditions of contract as was the basis on which tenders or quotations were invited
h) in all contracts made by the Trust, the Board shall endeavour to obtain best value for money by use of all systems in place. The Chief Executive shall nominate an officer who shall oversee and manage each contract on behalf of the Trust.

8.8. Healthcare Service Agreements (see overlap with section 8.7.1)

8.8.1. Service Agreements for the supply of healthcare services shall be drawn up in accordance with the s.9 of the NHS Act 2006 and administered by the Trust. Service agreements between NHS bodies are not contracts in law and therefore not enforceable by the courts. However, a contract with a Foundation Trust being a PBC (Public Benefit Corporation) is a legal document and is enforceable by law.

8.8.2. The Chief Executive shall nominate officers with power to negotiate for the provision of healthcare services with purchasers of healthcare.

8.9. Cancellation of Contracts

8.9.1. Wherever possible, standard NHS conditions of contract shall be used. Except where specific provision is made in model Forms of Contracts or standard Schedules of Conditions approved for use within the NHS, there shall be inserted in every written contract a clause empowering the Trust to cancel the contract.

8.10. Disposals (see overlap with section 14)

8.10.1. In accordance with the NHSE "Capital Regime, Investment and Property Business Case Approvals Guidance for NHS Trust and Foundation Trusts" (November 2025), the Trust will need to submit a business case to NHSE where disposal proceeds are above NHS Trust delegated limits, making a case for both disposal and retention of proceeds.

8.10.2. Surplus land and property should be disposed of with reference to section 4.47 Health Building Note 00-08: Estate Code

8.10.3. Further information regarding the disposals is available in the Trust document "MSE 6 – Equipment Disposal Process Form". It is available by following the links on the Supplies intranet pages. Reference

should also be made to the Medical Devices Management Policy.

8.11. In-house services

8.11.1. The Chief Executive shall be responsible for ensuring that best value for money can be demonstrated for all services provided on an in-house basis. The Trust may also determine from time to time that in-house services should be market tested by competitive tendering.

8.11.2. In all cases where the Board determines that in-house services should be subject to competitive tendering the following groups shall be set up:

a) Specification group, comprising the Chief Executive or nominated officer(s) and specialist
b) In-house tender group, comprising a nominee of the Chief Executive and technical support

c) Evaluation team, comprising normally a specialist officer, a supplies officer and a Chief Finance Officer representative. For services having a likely annual expenditure exceeding £500,000, a non-executive director and the Director of Commercial & Procurement should be members of the evaluation team.

8.11.3. All groups should work independently of each other, and individual officers may be a member of more than one group, but no member of the in-house tender group may participate in the evaluation team.

8.11.4. The evaluation team shall make recommendations to the Board.

8.11.5. The Chief Executive shall nominate an officer to oversee and manage the contract on behalf of the Trust.

9. AGREEMENTS FOR PROVISION OF SERVICES

9.1. Contracts and Service Level Agreements

9.1.1. The Chief Executive, as the Accountable Officer, is responsible for putting structures and systems in place to ensure the Trust enters into suitable contracts with service commissioners for the provision of NHS services.

9.1.2. All contracts should aim to implement the agreed priorities contained within the Trust's Five-Year Strategy. In discharging this responsibility, the Chief Executive should take into account:

a) the Government's 10-Year Health Plan and other national initiatives
b) the national standard contract templates and requirements
c) the national service specifications
d) the provision of reliable information on income, expenditure and volume of services
e) potential penalties associated with the contracts.

9.1.3. Contracts must be signed in strict accordance with the Scheme of Delegation (see section 22).

9.1.4. The Chief Executive, as the Accountable Officer, will need to ensure that regular reports are provided to the Board detailing actual and forecast income from the contracts. Detailed contract monitoring reports will be provided to the Finance and Performance Committee.

9.2. Income Generation Schemes

9.2.1 Business cases for income generation schemes will follow the same rules and approval process for Business cases, with appropriate scrutiny from the Chief Finance Officer and the Finance & Performance Committee as required by thresholds within the Scheme of Delegation.

10. TERMS OF SERVICE, ALLOWANCES AND PAYMENT OF MEMBERS OF THE TRUST BOARD AND EXECUTIVE COMMITTEE AND EMPLOYERS

10.1 Remuneration Committee of the Board

10.1.1 In accordance with Standing Orders, the Remuneration Committee is a committee of the Trust Board. Terms of Reference for the Remuneration Committee can be found in Appendix C of Standing Orders.

10.2 Workforce Plans (see also section 5)

10.2.1 The workforce plan incorporated within the annual budget will form the funded establishment.

10.3 Staff Appointments

10.3.1 No officer or member of the Trust Board or employee may engage or re-engage employees or re-grade posts, either on a permanent or temporary nature, or hire agency staff, unless:

a) authorised to do so by the budget holder and
b) within the limit of their approved budget.

10.3.2 All time records, pay sheets and other pay records and notifications shall be in a format approved by the Payroll and the HR Managers. They should be certified and submitted in accordance with agreed timetables (see also section 10.4).

10.4 Processing Payroll

10.4.1 The Chief Finance Officer is responsible for:

a) ensuring that all salary and expense payments are made in accordance with agreed terms and conditions of service
b) ensuring that all payroll deductions, whether statutory or voluntary, are appropriate and payments of these are made to the relevant bodies.

10.4.2 The Chief Finance Officer will issue instructions regarding:

a) verification and documentation of data
b) the timetable for receipt and preparation of payroll data and the payment of employees and allowances
c) maintenance of subsidiary records for the NHS Pension Scheme, income tax, social security and other authorised deductions from pay
d) security and confidentiality of payroll information
e) checks to be applied to completed payroll before and after payment
f) authority to release payroll data under the provisions of the Data Protection Act
g) methods of payment available to various categories of employee and officers
h) procedures for payment by cheque, bank credit, or cash to employees and officers
i) procedures for the recall of cheques and bank credits
j) pay advances and their recovery
k) maintenance of regular and independent reconciliation of pay control accounts
l) separation of duties of preparing records and handling cash
m) a system to ensure the recovery from leavers of sums of money and property due by them to the Trust
n) submitting termination forms in the prescribed form immediately upon knowing the effective date of an employee's resignation, termination or retirement

10.4.3 Appropriately nominated managers have delegated responsibility for submitting attendance records and notifications of permanent changes in accordance with agreed timetables.

10.5 Contracts of Employment

10.5.1 The Board shall delegate responsibility to the Chief People Officer & Organisational Development for:

a) ensuring that all employees are issued with a contract of employment which complies with employment legislation
b) dealing with variations to, or termination of, contracts of employment.

10.5.2 The Chief People Officer & Organisational Development will prepare detailed procedures for the preparation, variation to and termination of contracts of employment, and ensure that these are notified to managers.

10.5.3 All arrangements for non-contractual severance payments should be in accordance with the provisions within the NHS Finance Manual for Accounts (Department of Health and Social Care Group Accounting Manual) (see link within this to Managing Public Money – Chapter 2 and Chapter 4).

10.6 Off Payroll Workers including Agency, Self-employed or Third Party Contractors

10.6.1 Where exceptional circumstances exist within a department and agency, self-employed workers or workers supplied via a third party are to be retained then contractual provisions shall be put in place which allow the Trust to seek assurance regarding the income tax and national insurance contribution obligations of the person engaged and the ability to terminate the contract if that assurance is not provided.

11 NON-PAY EXPENDITURE

Purchasing and Payments systems are only to be used for goods and services required by the Trust.

11.1 Delegation of Authority

11.1.1 The Board will approve the level of non-pay expenditure on an annual basis, and the Chief Executive will determine the level of delegation to budget managers.

11.1.2 The Chief Finance Officer will set out:

a) the list of managers who are authorised to place requisitions for the supply of goods and services
b) the maximum level of each requisition and the system for authorisation above that level.
c) procedures on the seeking of professional advice regarding the supply of goods and services.

11.2 Requisitioning and Ordering

11.2.1 The Chief Finance Officer shall determine that unless included in the list of exceptions, no goods, services or works shall be ordered except via the Trust's agreed requisitioning and purchase ordering processes, including online procedures. Suppliers shall be notified that they should not accept orders unless these processes have been followed.

11.2.2 Official orders shall be appropriately controlled, in a form approved by the Chief Finance Officer and shall incorporate the standard NHS terms and conditions.

11.2.3 Order requisitions (or equivalent) shall only be issued to and signed for by officers authorised by the Scheme of Delegation (see section 22).

11.2.4 Goods and services for which Trust contracts are in place should be purchased within these contracts. Any purchase requests outside of such contracts must be referred in the first instance to the Director of Commercial & Procurement for approval.

11.3 System of Payment and Payment Verification

11.3.1 The Chief Finance Officer shall be responsible for the prompt payment of accounts and claims. Payment of contract invoices shall be in accordance with contract terms, or otherwise, in accordance with national guidance.

11.3.2 The Chief Finance Officer will:

a) advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained
b) prepare procedural instructions [where not already provided in the Scheme of Delegation (see section 22) or procedure notes for budget holders] on the obtaining of goods, works and services incorporating the thresholds
c) be responsible for the prompt payment of all properly authorised accounts and claims
d) be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable.

11.4 Prepayments

Prepayments are only permitted where exceptional circumstances apply. In such instances:

a) prepayments are only permitted where the financial advantages outweigh the disadvantages (i.e. cash-flows must be discounted to NPV using the National Loans Fund (NLF) rate plus 2%) – see Managing Public Money.
b) the appropriate Executive Director must provide, in the form of a written report, a case setting out all relevant circumstances of the purchase. The report must set out the effects on the Trust if the supplier is at some time during the course of the prepayment agreement unable to meet their~~his~~ commitments
c) the Chief Finance Officer will need to be satisfied with the proposed arrangements before contractual arrangements proceed (taking into account the public procurement regulations where the contract is above a stipulated financial threshold)
d) the budget holder is responsible for ensuring that all items due under a prepayment contract are received and he/she must immediately inform the appropriate Director or Chief Executive if problems are encountered.

11.5 Duties of Managers and Officers

11.5.1 Managers and officers must ensure that they comply fully with the guidance and limits applied by the Chief Finance Officer and that:

a) all contracts [other than for a simple purchase permitted within the Scheme of Delegation or delegated budget], leases, tenancy agreements and other commitments which may result in a liability are notified to the Chief Finance Officer in advance of any commitment being made

b) contracts above specified thresholds are advertised with the relevant transparency notices and awarded in accordance with statutory rules on public procurement

c) no order shall be issued for any item or items to any firm which has made an offer of gifts, reward or benefit to directors or employees, other than:
   - isolated gifts of a trivial character or inexpensive seasonal gifts
   - conventional hospitality, such as lunches in the course of working visits (see the Trust Policy on Managing Conflicts of Interest)

d) no requisition/order is placed for any item or items for which there is no budget provision unless authorised by the Chief Finance Officer on behalf of the Chief Executive

e) all goods, services, or works are ordered on an official order except works and services executed in accordance with a contract, purchases from petty cash or on purchase cards

f) verbal orders must only be issued very exceptionally - by an employee designated by the Chief Executive and only in cases of emergency or urgent necessity; these must be confirmed by an official order and clearly marked "Confirmation Order"

g) orders are not split or otherwise placed in a manner devised to avoid the financial thresholds or any procurement requisition split in a manner so as to avoid the application of the approval process or attempt to reduce the level of authorisation required; this includes tenders

h) goods are not taken on trial or loan in circumstances that could commit the Trust to a future uncompetitive purchase; loan equipment that is proposed to be used by the Trust must first be subject to an indemnity agreement which must be covered either by the NHS Master Indemnity Agreement or by an authorised indemnity form countersigned by the Director of Commercial & Procurement or the Head of Medical Physics.

i) changes to the list of directors/employees and officers authorised to certify invoices are notified to the Chief Finance Officer.

j) purchases from petty cash are restricted in value and by type of purchase in accordance with instructions issued by the Chief Finance Officer.

k) petty cash records are maintained in a form as determined by the Chief Finance Officer.

11.5.2 All gifts, hospitality and sponsorships offered or received in excess of the limits set out in the Trust Policy on Managing Conflicts of Interest must be declared in the Register of Interests.

11.5.3 The Chief Executive and Chief Finance Officer shall ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance contained within “Concode” and “Estate Code”. The technical audit of these contracts shall be the responsibility of the Director of Estates and Facilities.

11.6 Joint Finance Arrangements with Local Authorities and Voluntary Bodies

11.6.1 Reserved.

11.7 External Borrowing

11.7.1 The Chief Finance Officer will advise the Board concerning the Trust’s ability to pay dividend on, and repay Public Dividend Capital (PDC) and any proposed new borrowing, within the limits set by NHSE. The Chief Finance Officer is also responsible for reporting periodically to the Board concerning the PDC debt and all loans and overdrafts.

11.7.2 The Board will agree the list of employees (including specimens of their signatures) who are authorised to make short-term borrowings on behalf of the Trust. This must contain the Chief Executive and the Chief Finance Officer.

11.7.3 The Chief Finance Officer must prepare detailed procedural instructions concerning applications for loans and overdrafts.

11.7.4 The Trust shall only borrow in respect of a clear business need and not for speculative purposes.

11.8 Investments

11.8.1 Temporary cash surpluses must be held only in such public or private sector investments as notified by the Secretary of State and authorised by the Board.

11.8.2 The Chief Finance Officer is responsible for advising the Board on investments and shall report periodically to the Board concerning the performance of investments held.

11.8.3 The Chief Finance Officer will prepare detailed procedural instructions on the operation of investment accounts and on the records to be maintained.

12 CAPITAL INVESTMENTS, PRIVATE FINANCING, FIXED ASSET REGISTERS AND SECURITY OF ASSETS

12.1.1 Detailed procedural guidance on managing capital schemes is covered by the Capital Procedures.

12.2 Capital Investment

12.2.1 The Chief Executive:

a) shall ensure that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon business plans
b) is responsible for the management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost
c) shall ensure that the capital investment is not undertaken without the availability of resources to finance all revenue consequences, including capital charges.

12.2.2 For every capital expenditure proposal, the Chief Executive shall ensure:

a) that a business case (in line with the guidance contained with the NHS England " Capital investment and property business case approval guidance for NHS trusts and foundation trusts (england.nhs.uk) (November 2023) is produced setting out:
   - an option appraisal of potential benefits compared with known costs to determine the option with the highest ratio of benefits to costs
   - appropriate project management and control arrangements
   - the involvement of appropriate trust personnel and external agencies
b) that the Chief Finance Officer has certified professionally to the costs and revenue consequences detailed in the business case.
c) Business cases will be monitored through the Capital Planning Group and where there is variance of -ve or +ve 10% variance, this will be escalated and reported to the Finance & Performance Committee.

12.2.3 For capital schemes where the contracts stipulate stage payments, the Chief Finance Officer will issue procedures for their management, incorporating the recommendations of "Estate Code".

12.2.4 The Chief Finance Officer shall access on an annual basis the requirement for the operation of the construction industry tax deduction scheme in accordance with HM Revenue & Customs (HMRC) guidance.

12.2.5 The Chief Finance Officer shall issue procedures governing the financial management, including variations to contract, of capital investment projects and valuation for accounting purposes. These procedures shall fully take into account the delegated limits for capital schemes included in the Scheme of Delegation (see section 22 of these SFIs).

12.3 Private Finance (see also section 8.6)

12.3.1 When the Trust proposes to use PFI for capital procurements, the following shall apply:

a) the Chief Finance Officer shall demonstrate that the use of private finance represents value for money and genuinely transfers significant risk to the private sector

b) the Trust should follow the business case approvals process and delegated limits set out in the NHS England's " Capital investment and property business case approval guidance for NHS trusts and foundation trusts (england.nhs.uk). Proposed schemes, irrespective of value, should be discussed with NHSE prior to approval and may require full NHSE approval

c) the proposal must be specifically agreed by the Board.

12.3.2 Variations to Existing Private Finance Contracts

In the event there is a need for variation to an existing PFI contract, financial thresholds for designated levels of authorisation are defined within the Scheme of Delegation. Reference should also be made to Standing Orders 8.3 and 8.4 where the contract relevant to the variation is required in accordance with its terms to be executed under seal.

12.4 Asset Registers

12.4.1 The Chief Finance Officer is responsible for the maintenance of registers of assets. Reporting and accounting arrangements surrounding Asset Registers should be in accordance with Trust procedures.

12.5 Security of Assets

12.5.1 The overall control of fixed assets is the responsibility of the Chief Executive.

12.5.2 Asset control procedures (including fixed assets, cash, cheques and negotiable instruments (see also section 7.5) and also including donated assets) should be maintained by the Finance department. This should make provision for:

a) recording managerial responsibility for each asset
b) identification of additions and disposals
c) identification of all repairs and maintenance expenses
d) physical security of assets
e) periodic verification of the existence of, condition of, and title to, assets recorded
f) identification and reporting of all costs associated with the retention of an asset
g) reporting, recording and safekeeping of cash, cheques, and negotiable instruments.

12.5.3 All discrepancies revealed by verification of physical assets to the fixed Asset Register shall be notified to the Chief Finance Officer.

12.5.4 Whilst each employee and officer has a responsibility for the security of property of the Trust, it is the responsibility of Board members and senior employees in all disciplines to apply such appropriate routine security practices in relation to NHS property as may be determined by the Board. Any breach of agreed security practices must be reported in accordance with instructions.

~~12.5.4~~

~~security practices must be reported in accordance with instructions.~~

12.5.5 Any damage to the Trust's premises, vehicles and equipment, or any loss of equipment, stores or supplies must be reported by Board members and employees in accordance with the procedure for reporting losses.

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12.5.6 Where practical, assets should be marked as Trust property.

13 STORES AND RECEIPTS OF GOODS

13.1 Stores, defined in terms of controlled stores and departmental stores (for immediate use) should be:

a) kept to a minimum
b) subjected to annual stock take
c) valued in accordance with the NHS Finance Manual for Accounts (Department of Health and Social Care Group Accounting Manual).

13.2 Control of stores, stocktaking, condemnations and disposals

13.2.1 Subject to the responsibility of the Chief Finance Officer for the systems of control, overall responsibility for the control of stores shall be delegated to an employee by the Chief Executive. Day-to-day responsibility may be delegated to departmental employees and stores managers/keepers. The control of any Pharmaceutical stocks shall be the responsibility of a designated Pharmaceutical Officer and the control of any fuel oil and coal shall be the responsibility of a designated Estates Manager.

13.2.2 Procedures and systems shall be maintained to regulate stores including records of receipt of goods, issues and returns to stores, and losses.

13.2.3 Stocktaking arrangements shall be agreed with the Chief Finance Officer and there shall be a physical check covering all items in store at least once a year.

13.2.4 The designated Officer shall be responsible for a system approved by the Chief Finance Officer for a review of slow moving and obsolete items and for condemnation, disposal, and replacement of all unserviceable articles. The designated Officer shall report to the Chief Finance Officer any evidence of significant overstocking and of any negligence or malpractice (see also Section14, Disposals and Condemnations, Losses and Special Payments). Procedures for the disposal of obsolete stock shall follow the procedures set out for disposal of all surplus and obsolete goods.

13.3 Receipt of goods and Issue of Stocks

13.3.1 For goods supplied via NHS Supply Chain central warehouses, the Chief Executive shall identify those authorised to requisition and accept goods from the store. There should be appropriate controls in place to check receipts against delivery notes before acceptance of the charge.

14 DISPOSALS AND CONDEMNATIONS, LOSSES AND SPECIAL PAYMENTS

14.1 Disposals and Condemnations

14.1.1 Detailed procedures for the disposal of assets including condemnations and surplus equipment donated to charities etc. are available and should be followed in all cases.

14.2 Losses and Special Payments

14.2.1 Detailed procedures on the recording of and accounting for condemnations, losses and special payments should be prepared by the Chief Finance Officer. These procedures should be followed in all cases. (See also section 7.4.2).

14.2.2 Any employee or officer discovering or suspecting a loss of any kind must either immediately inform their

head of department, who must immediately inform the Chief Executive and the Chief Finance Officer or inform an officer charged with responsibility for responding to concerns involving loss confidentially. This officer will then appropriately inform the Chief Finance Officer and/or Chief Executive. Where a criminal offence is suspected, the Chief Finance Officer must immediately inform the police if theft or arson is involved. In cases of fraud, bribery and corruption or of anomalies that may indicate fraud, bribery and corruption, the Trust Local Counter Fraud Specialists (LCFSs) must be informed in accordance with the Anti-Fraud, Bribery and Corruption Policy. The External Auditor should also be notified of frauds.

14.2.3 For losses apparently caused by theft, arson, neglect of duty or gross carelessness, except if trivial, the Chief Finance Officer must immediately notify:

a) the Board and the Audit Committee
b) the External Auditor.

14.2.4 The writing-off of losses shall be in accordance with the Scheme of Delegation (see section 22 of these SFIs).

14.2.5 The Chief Finance Officer shall be authorised to take any necessary steps to safeguard the Trust's interests in bankruptcies and company liquidations.

14.2.6 For any loss, the Chief Finance Officer should consider whether any insurance claim could be made.

14.2.7 The Chief Finance Officer shall maintain a Losses and Special Payments register in which write-off action is recorded.

14.2.8 No special payments exceeding delegated limits shall be made without the prior approval of NHS England.

14.2.9 All losses and special payments must be reported to the Audit Committee in accordance with its annual work plan.

15 INFORMATION TECHNOLOGY

15.1 Responsibilities

15.1.1 The Chief Finance Officer, who is responsible for the accuracy and security of the computerised financial data of the Trust, shall:

a) devise and implement any necessary procedures to ensure adequate (reasonable) protection of the Trust's data, programmes and computer hardware for which he/she is responsible from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard to the General Data Protection Regulation, Data Protection Act 2018 ("the data protection legislation") and the Trust Data Protection Policy.
b) ensure that adequate (reasonable) controls exist over data entry, processing, storage, transmission and output to ensure security, privacy, accuracy, completeness, and timeliness of the data, as well as the efficient and effective operation of the system
c) ensure that adequate controls exist such that the computer operation is separated from development, maintenance and amendment
d) ensure that an adequate management (audit) trail exists through the computerised system and that such computer audit reviews as the Chief Finance Officer may consider necessary are being carried out
e) issue instructions regarding the authority to release payroll data under the provisions of the data protection legislation.

15.1.2 Requirements relating to the release of personnel data should be in accordance with the data protection legislation and the Trust Data Protection Policy.

15.1.3 The Chief Digital & Information Officer shall maintain a Freedom of Information (FOI) Policy and, when required, all staff should act in accordance with this.

15.2 Contracts for Computer Services with other health bodies or external agencies / companies.

15.2.1 The Chief Finance Officer and the Chief Digital & Information Officer shall ensure that contracts for computer services for financial applications with another health organisation or any other agency/ company shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage. The contract should also ensure rights of access for audit purposes.

15.2.2 Where another health organisation or any other agency provides a computer service for financial applications, the Chief Finance Officer shall periodically seek assurances that adequate controls are in operation.

15.3 Risk Management

15.3.1 The Chief Finance Officer and the Chief Digital & Information Officer shall ensure that risks to the Trust 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. Reference should be made to the Records Management (Corporate & Non- Health) and the Health Records Management Policies.

16 PATIENTS' PROPERTY

16.1.1 The Trust has a responsibility to provide safe custody for money, valuables and other personal 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.

16.1.2 To ensure this responsibility is met, staff should act in accordance with the Procedure for Dealing with Patients' Property, Money and Valuables.

17 MANAGING CONFLICTS OF INTEREST (formerly Code of Business Conduct relating to GIFTS, HOSPITALITY AND SPONSORSHIP)

17.1 All staff should ensure compliance with Managing conflicts of interest in the NHS (NHS England) and the local LTHT Trust Policy Managing Conflicts of Interest for Staff.

18 RETENTION OF DOCUMENTS

18.1 Guidance

18.1.1 The Chief Executive shall be responsible for maintaining archives for all documents required to be retained in accordance with Records Management (Corporate & Non-Health) and the Health Records Management Policies.

18.1.2 The documents held in archives shall be capable of retrieval by authorised persons.

18.1.3 Documents held in accordance with Records Management (Corporate & Non-Health) and the Health Records Management Policies shall only be destroyed at the express instigation of the Chief Executive, records shall be maintained of documents so destroyed.

19 RISK MANAGEMENT AND INSURANCE

19.1 Risk Management Policy

19.1.1 The Chief Executive shall ensure that there is an effective Risk Management Policy in place supported by relevant processes.

19.1.2 The Policy shall cover as a minimum:

a) a process for identifying and quantifying risks and potential liabilities;
b) contingency plans to offset the impact of adverse events
c) management processes to ensure all significant risks and potential liabilities are addressed including effective systems of internal control, cost effective insurance cover, and decisions on the acceptable level of retained risk
d) audit arrangements including internal audit, clinical audit, health and safety review
e) decision on which risks shall be insured
f) arrangements to review the risk management programme.

19.1.3 The existence, integration and evaluation of the above elements will assist in providing a basis for assessing the effectiveness of Annual Governance Statement within the Annual Report and Accounts.

19.2 Insurance: Risk Pooling Schemes Administered by the NHS Resolution

19.2.1 The Board shall decide if the Trust will insure through the risk pooling schemes administered by NHS Resolution or self-insure for some or all the risks covered by the risk pooling schemes. If the Board decides not to use the risk pooling schemes for any of the risk areas (clinical, property and employers/third party liability) covered by the scheme this decision shall be reviewed annually.

19.2.2 Where the Board decides not to use the risk pooling schemes administered by NHS Resolution for one or other of the risks covered by the schemes, the Chief Finance Officer shall ensure that the Board is informed of the nature and extent of the risks that are self-insured as a result of this decision. The Chief Finance Officer will draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed.

19.3 Serious Incidents

19.3.1 All serious incidents occurring within the Trust should be dealt within in accordance with the "Procedure for the Reporting and Management of Serious Incidents". This procedure provides definitions of serious incidents, allowing for appropriate decisions to be made as to their treatment.

20 PRIVATE PRACTICE

20.1.1 Consultants and associate specialists employed under the Terms and Conditions of Service of Hospital Medical and Dental Staff are permitted to carry out private practice within the Trust subject to the conditions outlined in the Trust "Guidance on the Management of Private Practice". Reference should also be made to Managing conflicts of interest in the NHS (NHS England and LTHT local Policy).

21 RESEARCH AND INNOVATION

21.1.1 The principles surrounding Research and Innovation (R & I) contained in these Standing Financial Instructions are of direct relevance to all those who host, conduct, fund or participate in research within the Trust.

21.1.2 These SFIs should be read in conjunction with the following:

- the Research Governance Policy
- the Industry Funded Research Policy
- the Non-Commercial Research Policy
- the LTHT Income Distribution Policy

Reference should also be made to the R & I Trust Intranet web pages.

21.1.3 Financial probity and compliance with the law and rules laid down by H M Treasury for the use of public funds are applicable to R & I activities being undertaken within the Trust.

21.1.4 There are two types of R & I activity as follows:

- "Commercial R & I" – where R & I is primarily conducted for commercial purposes and funded by an external company, for example a drug trial prior to licensing.
- "Non-Commercial R & I" – where R & I is funded by a charitable organisation, a Research Council, the Department of Health or other government agencies.

21.2 Use of funding gained through Research and Innovation

21.2.1 Any funding which is received through R & I activity is covered by the Trust's SFIs as is the case for all other funding sources within the Trust. This includes all rules associated with issues such as hospitality.

21.2.2 It is not possible to carry forward surplus funds following the completion of a research project into the next financial year under NHS accounting rules.

21.2.3 Researchers do not have the authority to use the funding for other purposes other than that specifically authorised. The use of any surpluses which occur must comply with the contractual terms of the research grant / contract. Reference should be made to the NIHR (National Institute for Health Research) guidance on income distribution. There is a local policy incorporating this guidance (as per paragraph 21.1.2).

21.2.4 In some cases, if the research activity is not fully delivered, under the contractual obligations an element of the funding will need to be returned to the external funding body and will not be retained by the Trust.

21.2.5 Where it is appropriate that the Trust retains any surpluses, the use of these must be approved through the normal budget holder structure within the area concerned.

21.2.6 Most R & I funding streams are non-recurrent. Permanent commitments such as the appointment of staff to research positions on permanent contracts should only be made if there is an agreed income stream to cover the on-going commitment once the funding source has ceased.

21.2.7 Payments to staff for research activities must be in line with Trust payroll procedures and no arrangements to avoid taxation liabilities should be entered into.

21.2.8 Any income which is gained from NHS activities must be paid into and managed as part of normal Trust

exchequer accounts. Funds must not be held within special accounts, (external bank accounts), Leeds Hospital Charity funds or within any other charitable trust funds.

21.2.9 Before approval, any potential applications for research need to be fully assessed from a financial perspective and approved in line with normal Trust budgetary management arrangements (i.e. any deficits identified in the study need to be agreed by the management team in that area and accounted for accordingly).

21.2.10 A nominated member of the research team undertaking the research activity, supported by finance managers, is responsible for ensuring that there is on-going monitoring of the recovery of income awarded under any approved grant / contract and should any income not be forthcoming, appropriation action taken.

21.2.11 A nominated member of the research team is responsible for controlling and monitoring spend, ensuring that it is contained within the approved funding allocation and that the spend represents value for money, liaising with the management team for their area and with the appropriate finance manager

22 SCHEME OF DELEGATION

22.1 INTRODUCTION

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

The Chief Executive is ultimately responsible for the management of the day-to-day operational services and the effective use of resources. This responsibility is, however, delegated within the management structure.

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

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

Each Clinical Service / Support Unit (CSU) or corporate function should operate within agreed financial, workforce and facilities resources. CSUs / corporate functions may not incur an aggregate adverse variance against the Income and Expenditure budget or exceed virement limits set by the Board.

All projects are bound by the Scheme of Delegation even when funded partly or wholly from charitable or third-party funds and approval for business cases, and subsequent approval to commit expenditure must be in strict accordance with the detailed scheme of delegation. This is in addition to the requirement for approval to release funds which are set out in the Charitable Foundation's rules (Leeds Hospitals Charity).

The Scheme of Delegation covers only matters delegated by the Trust to its senior officers and the limits set out in this framework should not be exceeded. These powers may not be further delegated unless in the event of absence in excess of one week, provided always that if the Chief Executive is absent, powers delegated to them may be exercised by the nominated Deputy Chief Executive. In cases not involving the absence of the Chief Executive, where the absence in excess of one week is planned, the member of staff with the authority must provide written authority to one or more named individuals. Separate authority should be given for each episode of absence. For shorter term or unplanned leave, authorisation must be obtained from an equivalent or more senior officer.

For the avoidance of doubt, local schemes of delegation are not permitted.
It should be noted that if one member of staff authorises a transaction on behalf of a Group / Committee, that Group / Committee is collectively accountable for the decision.

The various levels of authority with delegated powers are detailed in section 22.2.

NOTE: All values given in this Scheme of Delegation are gross values – e.g. they include VAT where applicable.

Unless otherwise stated, authorisation for different levels of expenditure / income is cumulative.

22.2 SCHEME OF DELEGATION LEVELS OF AUTHORITY

Note: These levels are referred to in the Scheme of Delegation unless the detailed scheme refers to a specific post.

Level 7	Board
Level 6	Chief Executive Chief Finance Officer
Level 5	Executive Directors Chief Pharmacist & Clinical Director, Medicines Management & Pharmacy Services (for revenue expenditure p40/41)
Level 4	Directors Deputy/ Associate Directors to Executives (direct reports to an Executive Director) Medical Directors ~~Company Secretary~~Director of Corporate Affairs Head of Medical Physics & Engineering Assistant Directors of Operations Capital Programme Managers Chief Scientific Officer Directors of Finance (Financial Services) and (Operational)
Level 3	CSU Clinical Director CSU Head of Nursing CSU General Manager Associate/ Assistant/ Deputy Directors (not directly reporting to an executive Director). Lead Clinician – Medicines Procurement and Supply
Level 2	Lead Clinician / Matron Deputy Head of Nursing Deputy General Manager Head of Service ~~Pharmacy Procurement Manager Project Manager~~ Lead Clinician _ Medicines Procurement and Supply (request to move to level 3) Senior Managers - 8b+ Service Manager
Level 1	Departmental Manager (minimum Band 6) Business Manager Senior/ Lead Nurse (Band 8a+) Senior Sister / Charge Nurse Nurse Specialist/ Nurse Practitioner

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	Service Coordinator Planning / IT Manager Team Leader (Minimum of Band 6)

NOTE: Delegated authority is limited to the relevant area of responsibility.

It should also be noted that the Financial Performance Framework limits the authorisation powers of CSUs which are rated RED.

22.3 SCHEME OF DELEGATION

All values are inclusive of VAT unless otherwise specified.

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
Capital Projects and Assets		**Please also refer to the Trust Capital Procedures.** **Capital schemes funded by the Charitable Foundation or other external body are subject to these rules and to Trust Capital Procedures.** **Values are over the whole term of the contract.**
Approval of capital programme	Finance & Performance Committee	Minute required. Virements between the programmes during the year delegated to Capital Planning Group
Approval of capital business cases including PFI schemes		This should be in line with the Trust procedures for the preparation of Trust Business Cases
up to £100k	Programme Manager	
Over £100k up to £750k	Level 5	
up to £2.5m	Capital Planning Group	Minute required
up to £5m	Finance & Performance Committee or Level 6	For NHS England schemes: schemes under £5m a programme of works template can be completed.
up to £25m	Level 7	For NHS England schemes - Short form business case template to be completed
£25m to £50m	NHS England and Department of Health and Social Care	
£50m+	Department of Health and Social Care and HM Treasury	
Purchase or Sale of Land and Buildings (other than PFI contracts variations which shall be dealt with under the Contract Variations section below)		A confirmed minute will support the assurance for signature and affixing the seal by the Executives or electronic approval by the Executives on behalf of the Trust
up to £500k	Level 6	
up to £15m	Level 7	
£15m to £50m	NHS England and Department of Health and Social Care	

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
£50m+	Department of Health and Social Care and HM Treasury	
Virement of funds between the same elements of the Capital Programme		
up to £100k	Programme Manager	
£100k- £250k	Level 5	
£250k+	Capital Planning Group	
Virement of funds between different elements of the Capital Programme	Capital Planning Group	
Contracts		
Tender / Quotation requirements (Capital and Revenue)	This section describes the required process. The delegated limits are given in the next section.	For IPROC / Electronic Procurements, limits apply to the approver and NOT the requisitioner
up to £30k		Contracts with a value up to £30k do not require formal competitive quotations. However, the requisitioner, in choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for the Trust. Procurement advice should be sought.
£30k to £135,018 (legal tendering threshold).		Contracts with a value between £30k and the legal tendering threshold require formal competitive quotations where possible and Procurement advice must be sought prior to obtaining quotes. Non-competitive quotations may be obtained in limited circumstances (see paragraph 8.5.6) it must be demonstrated in writing that best value has been obtained. Single Tender Actions (STA) forms are required for this purpose.
Above £135,018		Complete full tender in line with Procurement Regulations with Procurement Support.
Over £10,000 + VAT		All spend that exceeds £10k + VAT may require a PA23 transparency notice. Engage with Procurement for this.

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
Authorisation of quotations, tenders and contracts, as defined in the approved Business Case (Revenue and Capital) including leases (for whole life term).		These levels apply to all tenders i.e.: - Lowest tender - Not lowest tender - Single Tender Action (STAs) All STAs with the exception of those for Pharmaceuticals must be signed off by the Director of Commercial & Procurement or ~~his~~ their Deputy I A confirmed minute will support the assurance for signature and affixing the seal by the Executives or electronic approval by the Executives on behalf of the Trust.
up to £30k	Level 3	This does not include approval for leases
up to £100k	Level 4	~~L~~
up to £750k	Level 5	
up to £2.5m	Level 6	
£2.5m to £5m	Finance & Performance Committee	
£5m+	Level 7	
Monitoring the use of single tenders / single quotations	Audit Committee on behalf of the Trust Board	
Contract variations		
Authority to approve a variation to a contract or PFI contract will follow the thresholds set out below. Such authority may be documented through meeting minutes or otherwise in writing (in any form) signed by the relevant authorised officers of the Trust. Where any variation is required to be executed as a deed, cross-refer to Standing Orders Section 8.3 and 8.4. Note: the originating department / Director is not eligible as an authorised signatory.		
up to £30k	Level 3	
up to £100k	Level 4	
up to £750k	Level 5	
up to £2.5m	Level 6	
Between £2.5m to £5m	Finance & Performance Committee or)	Capital funding to this level will have required approval of the business case via Finance & Performance Committee Variation to contracts, including PFI variations will be re- presented to Finance & Performance Committee for approval A confirmed minute will support the

		assurance for signature and affixing the seal by the executives or electronic approval by the Executives on behalf of the Trust Two executive directors documented approval of the relevant variation is required in absence of a minute.

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
Up to £25m	Level 7 - Board level	Capital funding to this level will have required approval of the business case via Finance & Performance Committee or with a recommendation for Board approval Variation to contracts, including PFI variations of this threshold will be re-presented to Board for approval A confirmed minute will support the assurance for signature and affixing the seal by the Executives or electronic approval by the Executives on behalf of the Trust
£25m to £50m	NHS England and Department of Health and Social Care	Removed two executive directors
£50m+	Department of Health and Social Care and HM Treasury	Removed two executive directors
Income		See relevant section below for: - healthcare agreements - Income Generation - Research & Innovation
Healthcare Agreements		
Approval of healthcare contracts	Deputy Director of Finance	
Approval of variations to healthcare contracts	Deputy Director of Finance	

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
Authorisation of credit notes relating to healthcare contracts	Deputy Director of Finance or Head of Contracts (Commissioned Services) or Head of Income	

Authorisation of credit notes (non-Healthcare Agreements) where there is no impact to the financial position (e.g. the wrong person / organisation was invoiced)		Authorisation should be independent of the requisitioner. Authorisation levels are subject to a new invoice being raised at the same time and for the same amount.
up to £2k	Level 1 (Departmental Manager / Team Leader - minimum of Band 6)	
up to £100k	Band 7 CSU / R&I Accountant	
up to £750k	Level 4 (Deputy Director of Finance)	
up to £5m	Level 5 (two Executive Directors)	
£5m+	Level 6	
Authorisation of credit notes (non-Healthcare Agreements) where there is financial impact to the Trust as the credit note is to correct an error in the accounts		Authorisation should be independent of the requisitioner.
up to £2.5k	Level 1 or Lead Researcher / Principal Investigator (PI)	
up to £10k	Band 7 / 8a / 8b (CSU / R&I Accountant / Finance Business Partner + CSU Triumvirate or Lead Researcher / PI for R&I)	
up to £30k	Band 8c / 8d (Assistant Director of Finance +CSU Triumvirate or Lead Researcher / PI for R&I)	
up to £100k	Level 4 (Deputy Director of Finance +CSU Triumvirate or Lead Researcher / PI for R&I)	

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
up to £2.5m	Level 5 (two Executive Directors +CSU Triumvirate or Lead Researcher / PI for R&I)	
Up to £5m	Level 6 (+CSU Triumvirate or Lead Researcher / PI for	

	R&I)	
£5m+	Level 7 (Board +CSU Triumvirate or Lead Researcher / PI for R&I)	
Income Generation Contracts (for income other than NHS-commissioned services)		
Approval of contracts and variations or extensions to income generation contracts		This includes any offers of sponsorship or provision of free goods. Valuation of the contract may be difficult, and appropriate advice should be sought. Engage with Procurement and Chief Finance Officer for novel or unusual agreements.
Up to £500k	Level 4 (Deputy Director of Finance) +CSU Triumvirate	
£500k+	Level 6	
Research and innovation contracts including variations or extensions and grant applications		
Contract up to £2m	One of: - Director of Research & Innovation - Associate Medical Director (Research) - Head of Nursing for Research & Innovation	
Contract in excess of £2m	Level 6	
Research & Innovation Documents		These are specified in a letter signed by the Director of Research & Innovation, the Associate Medical Director (Research) and the Head of Nursing & Innovation
Authority to sign documents	- Research contracts Manager - Research Governance Manager - Research & Innovation Managers - Assistant Director of Finance	

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
Revenue Purchasing and Invoices		This includes: - Payroll - Pharmacy procurement Values are over the whole term of the contract and apply to single transactions

Business Cases (for consultant posts, the CARP process should be followed)		This should be in line with the Trust procedures for the preparation of Trust Business Cases
Up to £30k	Level 3	
Up to £100k	Level 4	
Up to £750k	Level 5	
up to £2.5m	Level 6	
up to £5m	Finance and Performance Committee	
£5m+	Level 7	Over £5m to have been scrutinised by Finance and Performance Committee prior to submission to Board
Revenue Purchasing (including the procurement of management consultants and other advisors)		As per paragraph 11.2.1, see the list of goods and services that do not require a requisition / purchase order (this is held by the Procurement Department)
up to ~~£2.5k~~£250	Level 1	The variable elements of contracts require authorisation in line with these limits. There should be evidence that appropriate checks of the charges have been made. Note that any procurement of management consultancy over £50k needs approval from NHSE. Engage with Procurement on this.
up to £10k	Level 2	
up to £30k	Level 3	
up to £100k	Level 4	
up to £750k	Level 5	
Up to £2.5m	Level 6	
~~£5m+~~ up to £5m	~~Level 7~~ Finance & Performance Committee	
£5m+	Level 7	
Petty Cash		

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
Creation of new petty cash	Please see Petty Cash Procedure	
up to £50	Budget Holder	
£50+	Associate Director of Finance (Financial Services)	
Losses and special payments		This includes income and debt write-off
Asset Losses		
Net Book Value to £25k	Associate Director of Finance (Financial Services)	
Net Book Value up to £50k	Level 6	
Net book value £50k +	Level 7	

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Losses and special payments including ex- gratia payments		This includes debt and stock write-offs
up to £1k	Invoice write-offs at this level to be approved by the Credit Income Manager	
Up to £2.5k	Invoice write-offs at this level to be approved by Head of Financial Transactions	
up to £10k	Level 3	
up to £25k	Level 4	
up to £50k	Level 6	
£50k+	Level 7	
Clinical Negligence Payments		
up to £100k	Level 6	
up to £250k	Level 6 (Chief Executive and Chief Finance Officer)	
£250k+	Level 7	
Termination Payments		
Early retirement, redundancy and other termination payments to staff	Chief Finance Officer and Chief People Officer	In keeping with the terms of reference of the Remuneration Committee
Bank Accounts and payment methods		
Opening of bank accounts	Level 7	
Authorisation of GBS and BACs payment schedules	Authorisation will be in line with individual bank mandates	
Insurance		
Commercial insurance arrangements	Authorisation limits to be in line with Revenue expenditure	
Renewal NHSR membership	Level 6	
Borrowing		

SCHEME OF DELEGATION		
AREA OF RESPONSIBILITY	**AUTHORISATION**	**FURTHER INFORMATION**
Approval of loans	Finance & Performance Committee and Level 7	

APPENDIX A - APPLICATION TO WAIVE STANDING ORDERS TO ALLOW SINGLE TENDER ACTION

"Where work is to be placed with a supplier / contractor who is listed in a Legal Framework Agreement provided by an NHS Accredited Framework Host, Single Tender Action (STA) is not required.

CSU/ Corporate Function			
Goods / Service Required			
Estimated Cost [Incl. VAT]		**Previous £/pa (if applicable)**	
Where to be funded from [Incl. Cost Centre]		**Revenue/Capital**	
Supplier to be approached:			

Standing Financial Instructions 8.4.3, 8.4.4 & 8.4.5

Completion of a STA form is required where formal tendering procedures have been waived in the following circumstances: Please only tick one (where more than one would apply only tick the primary circumstance).

where the timescale genuinely precludes competitive tendering but failure to plan the work the work properly would not be regarded as a justification for single tender;	Yes/No
where specialist expertise is required and is available from only one source:	Yes/No
when the task is essential to complete the project, and arises as a consequence of a recently completed assignment and engaging different consultants for the new task would be inappropriate;	Yes/No
there is a clear benefit to be gained from maintaining continuity with an earlier project. However, in such cases the benefits of such continuity must outweigh any potential financial advantage to be gained from competitive tendering;	Yes/No
the pharmaceutical is a unique medicine and is only available from one supplier	Yes/No

Supporting Information

Have Procurement been involved in the decision-making process?
What other options have been considered, in terms of alternative provisions, use of frameworks, changing of requirements to increase competition?
What is the operational risk of not proceeding with this waiver?
What are the Procurement risks of proceeding with this waiver?

What steps have/will be taken to ensure competition can be undertaken in the future?

The Requestor, Budget holder, Procurement Lead, Associate Director/Director of Commercial & Procurement and Chief Finance Officer (if necessary) will all sign and date the tender waiver. All signatories will indicate by checking the relevant box that they do not have a conflict of interest in relation to the request to waive Standing Orders or with the supplier and/or project that is being procured.

Name of Requestor			
Job Title			
Signature		Date	
Declaration of any conflict	No conflict exists ☐ Conflict exists and Registered as per policy ☐	Date	

Name of Budget holder*			
Job Title			
Signature		Date	
Declaration of any conflict	No conflict exists ☐ Conflict exists and Registered as per policy ☐	Date	

Name of Procurement Lead			
Job Title			
Signature		Date	
Declaration of any conflict	No conflict exists ☐ Conflict exists and Registered as per policy ☐	Date	

Name of Director / Associate Director Commercial & Procurement			
Job Title	Director / Associate Director Commercial & Procurement		
Signature		Date	

Declaration of any conflict	No conflict exists ☐ Conflict exists and Registered as per policy ☐	Date	

Name of Chief Finance Officer or Executive	***If required under budgetary scheme of delegation***		
Job Title	Chief Finance Officer		
Signature		Date	
Declaration of any conflict	No conflict exists ☐ Conflict exists and Registered as per policy ☐	Date	

* Budget holder to hold Level 4 authorisation level as per Standing Financial Instructions including Scheme of Delegation

APPENDIX B - APPLICATION TO WAIVE STANDING ORDERS / STANDING FINANCIAL INSTRUCTIONS (OTHER THAN SINGLE TENDER ACTION)

FROM.....……..... **TO Chief Executive / Chief Finance Officer**

SUBJECT .....…….....

PARAGRAPH NUMBER OF STANDING ORDER / FINANCIAL INSTRUCTIONS FOR WHICH APPROVAL IS REQUIRED:

……

PROVISIONS OF THIS PARAGRAPH:

……..

……

INFORMATION IN SUPPORT OF APPLICATION

Applicant's Signature ……

Designation: ……

Comments:

……

……

Approved By:…….. CE / D of F Date: ……..

For office use:

Application Reference No.	
Approval Given (Yes/No)	
Date reported to Audit Committee	

Copy to Chief Finance Officer for Audit Committee

APPENDIX C – RECORD OF UPDATES TO PREVIOUS VERSIONS OF THE SFIs AND SOD

VERSION	SECTION	DATE OF APPROVAL
6.3	Paragraph 4.3.3: Addition of new paragraph relating to the Local Audit and Accountability Act 2014.	April 2016
6.3	Paragraph 5.3.2: Some amendments surrounding the authorisation and reporting of aggregate adverse variances.	April 2016
6.3	Paragraph 22.1: The Introduction to the Scheme of Delegation has been amended to emphasise the fact that local schemes of delegation are not permitted. It also provides details of arrangements for cover during absence of authorising officers.	April 2016
6.3	Paragraph 22.2: Addition of a new level of authorisation now resulting in 7 levels rather than 6. The purpose of this is to allow deputy managers / team leaders, supervisors some authorising rights. This is considered to be a more practical solution.	April 2016
6.3	Section 22 - SCHEME OF DELEGATION: Approval of Business Cases (outside the annual Operational Capital Programme) including PFI schemes. Addition of a new financial threshold “up to £750k”.	April 2016
6.3	Section 22 - SCHEME OF DELEGATION: Income: Addition of a new section for the approval of research and innovation contracts.	April 2016
6.3	Section 22 - SCHEME OF DELEGATION: Revenue Purchasing and Payments: Addition of a new section on the approval of Petty Cash.	April 2016
6.3	Section 22 - SCHEME OF DELEGATION: Authorisation of credit notes changed from Level 3 to Line Manager.	April 2016
6.3	Section 22 - SCHEME OF DELEGATION: Removal of section on Stock Write- off. This has been amalgamated with the section on losses and special payments.	April 2016
6.3	Section 18 - Retention of Documents: Update section to reflect new national guidance: Records Management Code of Practice for Health & Social Care [As this is only a change in national guidance this change was not submitted to the Audit Committee or Trust Board for approval]	August 2016
6.4	All relevant sections of the Standing Financial Instructions: Replace Trust Development Authority (TDA) with NHS Improvement (NHSI).	March 2017
6.4	All relevant sections of the Standing Financial Instructions: Updated post titles e.g. Head of Supplies replaced with Associate Director of Commercial & Procurement.	March 2017
6.4	Paragraph 11.2. Requisitioning and Ordering: New statement to inform that, unless included in the list of exceptions, no goods,	March 2017

	services or works should be	
	ordered except via the Trust's agreed requisitioning and purchase ordering processes. The list of exceptions will be made available in the relevant policy which will be circulated.	
6.4	All relevant sections of the Standing Financial Instructions: Reference to "Managing conflicts of interest in the NHS – February 2017 (NHS England) has been included.	March 2017
6.4	Section 22.2 - SCHEME OF DELEGATION Levels of Authority changes: Level 4: Addition of Clinical Director, Medicines Management & Pharmacy Services Addition of Head of Medical Physics & Engineering Level 3: Addition of Head of Procurement Addition of Capital Estates Projects Level 2: Addition of Deputy Head of Estates Addition of Deputy Head of Nursing Addition of Head of Service Addition of Project Manager Removal of Head of Department (including Senior Sister / Charge Nurse) to level 1 Removal of Business Manager to level 1 Level 1: Addition of Departmental Manager (minimum Band 6) Addition of Service Manager Addition of Business Manager from level 2 Addition of Senior Nurse Addition of Senior Sister / Charge Nurse from	March 2017

	level 2 Addition of Clinical Nurse Specialist Addition of Service Coordinator Addition of Estates / Facilities / Planning / IT Manager Addition of Team Leader (Minimum of Band 6)	
6.4	Section 22.3 – SCHEME OF DELEGATION Capital Projects and Assets (changes are highlighted in **bold**): Approval of capital programme. **Minute required from the Capital Planning Group** Approval of business cases **over £500k** within the Operational Capital Programme. **Minute required from the Capital Planning Group.**	March 2017
	Approval of business cases (outside the annual Operating Capital Programme) including PFI schemes: Up to £1m – Finance and Performance Committee and Level 6 Up to **£15m** - Level 7 **£15m** to £50m – NHSI and Depart of Health (change from £5m+ to £15m+ is to reflect revised national requirements) £50m+ - Department of Health and HM Treasury	
6.4	Section 22.3 – SCHEME OF DELEGATION Income (changes are highlighted in **bold**) Authorisation of credit notes relating to healthcare contracts: **Addition of Associate Director of Finance**. **(This has been moved from Losses and Special Payments)** Authorisation of credit notes (non Service Agreements Contracts): **This should be in line with the delegated limits for expenditure and: authorisation should be independent of the requisitioner**	March 2017
6.4	Section 22.3 – SCHEME OF DELEGATION Signing of Research & Innovation Documents: Authority to sign documents granted to: Addition of Assistant Director of Finance	March 2017
6.4	Section 22.3 – SCHEME OF DELEGATION (changes are highlighted in **bold**) Revenue Purchasing – **reference to the list of goods and services that do not require a requisition or purchase order.** **The variable elements of contracts require authorisation in line with these limits. There should be evidence that appropriate checks of the charges have been made.**	March 2017

6.4	Section 22.3 – SCHEME OF DELEGATION Losses and special payments: Net Book Value to £25k – Replace Level 4 with Head of Financial Services Net Book Value up to £50k – Specify Chief Finance Officer (Level 6)	March 2017
6.4	Section 22.1 - SCHEME OF DELEGAITON Introduction: Additional note to say that unless otherwise stated, authorisation for different levels of expenditure / income is cumulative. (October 2017)	This did not go for approval. Change is for clarification purposes only.
6.4	Section 22.3 - SCHEME OF DELEGATION Capital Projects and Assets: Clarification over approval of business cases. The different requirements for schemes, whether within or not within the capital programme, have been removed and requirements made consistent. (October 2017)	This did not go for approval. Change is for clarification purposes only.
6.4	Section 22.3 - SCHEME OF DELEGATION Revenue Purchasing, Payments and Invoices: Amendment to Business Cases - this states that for consultant posts, the CARP process should be followed; this replaces the need for a business case for	This did not go for approval. Change is for clarification purposes and was agreed by the Deputy
	consultant posts as information required by a business case is covered by the CARP process.	Chief Finance Officer and Head of Financial Services in November 2017.
6.4	Section 22.2 SCHEME OF DELEGATION Levels of Authority (December 2017 v.8): Some minor amendments to reflect the revised Estates & Facilities management structure and to clarify which staff fall into different levels.	This did not go for approval. Change is for clarification purposes following a restructure in Estates & Facilities. It was agreed by Head of Financial Services in December 2017.

6.4	Section 22.3 SCHEME OF DELEGATION (February 2018 version 10) Income Approval of Credit Notes for non-Service Agreements: approval limits to be as follows: **Where there is no impact to financial position (e.g. the wrong person / organisation invoiced). Authorisation levels are subject to a new invoice being raised at the same time for the same value.** Up to £2k - Level 1 (Departmental Manager / Team Leader - Minimum Band 6) + Band 7 Accountant Up to £100k - Band 7 Accountant Up to £750k - Associate Director of Finance Up to £5m - Level 5 (two members of the Board) £5m+ - Level 7 (Board) **Where there is financial impact to the Trust as the Credit Note is to correct an error in the accounts, the delegation will be as follows:** Up to £2k - Band 7 Accountant + Level 1 (Departmental Manager / Team Leader - Minimum Band 6) or Lead Researcher / Principal Investigator for R&I) Up to £10k - Band 7 / 8a / 8b (Accountant + CSU Triumvirate or Lead Researcher / PI for R&I) Up to £100k - Band 8c / 8d (Senior Finance Business Partner + CSU Triumvirate or Lead Researcher / PI for R&I) Up to £750k - Level 4 (Associate Director of Finance + CSU Triumvirate or Lead Researcher / PI for R&I) Up to £5m - Level 5 (two members of the Board + CSU Triumvirate or Lead Researcher / PI for R&I) £5m+ - Level 7 (Board + CSU Triumvirate or Lead Researcher / PI for R&I)	This did not go for approval. Changes are not considered to be material and are for clarification purposes only.
6.5	Section 22.3 - SCHEME OF DELEGATION Capital Projects and Assets: Approval of business cases including PFI schemes Up to £1m - Capital Planning Group	September 2018
	Up to £3.5m - Finance and Performance Committee	

6.5	Section 22.3 - SCHEME OF DELEGATION Revenue Purchasing and Invoices: Approval of business cases Up to £250k - Level 3 (it should be noted that the Financial Performance Framework limits the authorisation powers of CSUs which are rated RED to £100k Up to £1m - Level 5 Executive Team Up to £3.5m - Finance and Performance Committee £3.5m+ - Level 7 Trust Board	September 2018
7	Reviewed by legal team to remove out-of-date legislation. Update to Scheme of Delegation - thresholds to be compatible with move to Oracle and NEP**)** proposed change in the approval limit for revenue purchasing at level 1. This level had been set at a limit of £2k but has been raised to £2.5k)	31 Jan 2019
8	Reviewed to cross check job titles due to changes in the Exec team	28 Nov 2019
9	Update references to banking mandate, PFI and variations, thresholds and flow through to Scheme of Delegation	30 Jan 2020
10	Updated financial duties of F&P and BDC	26 March 2020
11	Clarification of thresholds capital projects now level 5 (not 4) and deputy CMO	30 July 2020
12.1	Update header to reflect version 12	December 2021
12.2	Add 1.1.4 All Executive Directors, Non-Executive Directors and all staff and contractors should be aware of the existence of these documents and be familiar with their detailed provisions. The SFIs will be made available on the intranet and internet website.	
12.3	Minor corrections to titles, grammar, paragraph numbering.	
12.4	Add 2.1.27 Within this document, words imparting any gender include any other gender. Words in the singular include the plural and words in the plural includes the singular. Any reference to an enactment is a reference to that enactment as amended.	
12.5	Amend 4.3 to reflect current requirement for the appointment of External Audit	
12.6	Amend 5.1.2 d) be prepared within the limits of available funds	
12.7	Amend 7.5.5 to reflect money laundering regulations	

2.8	Add 8.1.4 Business case approval limits are based on the anticipated whole lifetime cost of the contract including irrecoverable VAT. If irrecoverable VAT is excluded from the initial approved expenditure value, then a further business case will be required to cover these costs. All procurement limits stated in these SFIs are exclusive of all VAT. Officers must not divide a proposed contract into smaller contracts to avoid the provisions of these SFIs, the Procurement Policy and external approval thresholds. The length of the proposed contract must be based on a rigorous assessment of service need and value for money.	
12.9	Amend 8.2.1 to The Trust shall take into account all legal requirements to comply with Public Contracts Regulations on public procurement. Further information on relevant tendering thresholds and requirements can be found at Public procurement policy - GOV.UK (www.gov.uk)	
12.10	Amend 8.4.5 For Pharmaceuticals, this must be approved by the Clinical Director (Medicines Management & Pharmacy Services)	
12.11	Amend 8.7.1 to Public Contracts Regulations and other statutory provisions	
12.12	Add 10.4.2n) a) submitting termination forms in the prescribed form immediately upon knowing the effective date of an employee's resignation, termination or retirement	
12.13	Add 10.6.1 Where exceptional circumstances exist within a department and agency, self-employed workers or workers supplied via a third party are to be retained then contractual provisions shall be put in place which allow the Trust to seek assurance regarding the income tax and national insurance contribution obligations of the person engaged and the ability to terminate the contract if that assurance is not provided	
12.14	Add 19.1.2c management processes to ensure all significant risks and potential liabilities are addressed including effective systems of internal control, cost effective insurance cover, and decisions on the acceptable level of retained risk	
12.15	Amend Scheme of Delegation - Contracts (page 42) £25k to Public Contracts regulations level The financial limit is subject to revision every 2 years: see Public procurement policy - GOV.UK (www.gov.uk) for the current limit	
12.16	Amend Appendix A - Application to Waive Standing Orders to allow Single Tender Action	
13	Amended delegation limit for contract variations to clarify need for Board approval (see page 44)	
14	Section 22.1 – clarity to the role of the Deputy CE, in the absence of the CE	May 2022
15	NB where this threshold is within 10% of the Committee's delegated authority, this will be also reported to Board for information (in light of escalating inflation during 2022)	28 July 2022

16	In line with NHS England Joint Investment Committee (JIC), the scheme of delegation for approval of capital investment and property business cases by the Trust has been increased from £15m to £25m. This is updated in 22.3 on pages 41, 43, 44 and 47 to ensure consistency in application of the approval limits,	30 March 2023
17	Updates on pg 39 of E&F team members job titles	30 November 2023
18	Update to single tender waiver threshold in 22.3	20 November 2024
18.2	Infrastructure committee to replace the Building Development Committee	
18.3	Updated form for Single Tender Action	
19.1	Update to job titles	6 January 2026
19.2	Update NHS England & Improvement (NHSEI) to NHS England (NHSE) throughout	
19.3	8.1.5 change to reference that all values are inclusive of VAT	
19.4	Amend 8.2 Directives Governing Public Procurement The Trust shall take into account all legal requirements to comply with relevant regulations on public procurement. Currently the applicable regulatory regime is the Public Contracts Regulations 2015, The Procurement Act 2023 and the Provider Selection Regime. Further information on relevant tendering thresholds and requirements can be found at Public procurement policy - GOV.UK (www.gov.uk)	
19.5	Amend 8.4.4 The waiving of competitive tendering procedures should not be used to avoid competition, applicable procurement legislation or for administrative convenience or to award further work to a consultant originally appointed through a competitive procedure.	
19.6	Amend 8.7.1b) Public Contracts Regulations, Procurement Act, Provider Selection Regime and other statutory provisions	
19.7	Amend 8.10 Disposals – Updated guidance reference for capital disposals	
19.8	Reference to Government's 10-year health plan	
19.8	Amend 11.5.1 b) contracts above specified thresholds are advertised with the relevant transparency notices and awarded in accordance with statutory rules on public procurement	
19.9	Amend composition of the authority levels for clarity	
19.10	Update approval of capital programme to move this to Finance & Performance Committee. Virements to annual programme delegated to Capital Planning Group.	
19.11	Increase level 5 approval to £750k for capital business cases for consistency with other elements of Scheme of Delegation. Removal of Deputy Chief Medical Officer	
19.12	Removal of Infrastructure Committee from Scheme of Delegation as no longer operational.	
19.13	Updated values for approvals of virements between Capital Programme with same element Ie MSE	
19.14	Amend Scheme of Delegation - Contracts All spend that exceeds £10k + VAT may require a PA23 transparency notice. Engage with Procurement for this. Clarified thresholds and updated to ensure Single Tender	

	Actions completed above £30k.	
19.15	Contract approval - Increase Level 6 approval to £2.5m to recognising the impact of inflation. Also included leases in this section. Approval of leases starts at level 4.	
19.16	Contract variation – removed the description of 2 executive directors for approval above Level 5.	
19.17	Where no financial impact removed requirement for Board approval of credit notes. Approval now sits at level 6.	
19.18	Amended approval values for credit notes where there is a financial impact.	
19.19	Amend Scheme of Delegation limits for consistency.	
20.1	Update approval limits	28 May 2026
21.1	Application on gender neutral language	November 2026
21.2	Update to levels of authority to reflect organisational change	
21.3	Amend purchasing limits for level 1 (to enhance scrutiny by level 2) and to ensure consistency within the scheme of delegation.	
21.4	Amend write-off levels to include role of Head of Financial Transactions	