

FOUNDATION TRUST STANDING FINANCIAL INSTRUCTIONS POLICY

Classification :	Non Clinical
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Authors Division:	Corporate
Departments/Groups This Document Applies to: Trust-wide Staff	
Approval Group: Audit Committee	Date of Approval: Last Review: 09/22 Review Date: 09/25

Unique Identifier: FIN/GL/1	Status: Approved	Version No: 10.0
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Policy to be followed by(target staff): All Staff

To be read in conjunction with the following documents:

Milton Keynes University Hospital NHS Foundation Trust (2019). *Authorised Signatory, FIN/GL/15, Version 5*. [Online]. Available from: [Authorised Signatory](#). [Accessed 20th September 2022].

Milton Keynes University Hospital NHS Foundation Trust (2021). *Conflicts of Interest, Hospitality, Gifts, Donations & Sponsorship Policy, FIN/GL/3, Version 6*. [Online]. Available from: [Conflicts of Interest, Hospitality, Gifts, Donations & Sponsorship Policy](#). [Accessed 20th September 2022].

Milton Keynes University Hospital NHS Foundation Trust (2018). *Counter Fraud Policy and Reporting Procedure, FIN/GL/4, Version 6*. [Online]. Available from: [Counter Fraud Policy and Reporting Procedure](#). [Accessed 20th September 2022].

Milton Keynes University Hospital NHS Foundation Trust (2018). *Debt Management Policy, FIN/GL/16, Version 4*. [Online]. Available from: [Debt Management Policy](#). [Accessed 20th September 2022].

Milton Keynes University Hospital NHS Foundation Trust (2018). *Treasury Management, FIN/GL/17, Version 6*. [Online]. Available from: [Treasury Management](#). [Accessed 20th September 2022].

Expenses Policy

CQC Fundamental Standards: Good Governance

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Policy Statement

These Standing Financial Instructions (SFIs) are issued for the regulation of the conduct of the Trust, its Directors, officers and agents in relation to all financial matters.

Purpose and Scope

The Standing Financial Instructions (SFIs) explain the financial responsibilities, policies and procedures to be adopted by the Trust. They are designed to ensure that its financial transactions are carried out in accordance with the law, Government policy and best practice in order to achieve probity, accuracy, economy, efficiency and effectiveness in the way in which the Trust manages public resources.

They identify the financial responsibilities which apply to everyone working for the Trust. They do not provide detailed procedural advice. These statements should therefore be read in conjunction with the detailed departmental and financial procedure notes.

Abbreviations used

DHSC	Department of Health & Social Care
DoF	Director of Finance
DPS	Dynamic Purchasing System
GATT	General Agreement on Tariff & Trades
LCFS	Local Counter Fraud Specialist
NHSE/I	NHS England/Improvement
NIC	National Insurance Contribution
OJEU	Official Journal of the European Union (It sets out the EU's legislation governing public procurement and lists all relevant tender notices and contract awards within the EU)
PAYE	Pay as you Earn
PPQ	Pre-Qualification Questionnaire
REID	Revenue, Expenses, Income Summary & Dividend
SDS	Status Determination Statement
SLA	Service Level Agreements
SFI	Standing Financial Instructions

Key Messages

This document covers all aspects of financial control and applies to all Trust staff, its directors, officers and agents.

Authority and Compliance

These Standing Financial Instructions have been compiled under the authority of the Board of Directors of the Trust. They have been reviewed by the Trust Executive Committee, Audit Committee and the Board of Directors and have their full approval. All staff employed by the Trust will comply with these instructions at all times and failure to comply could result in disciplinary action, up to and including dismissal. Where existing departmental rules and procedures appear to offer conflicting advice to that contained in these instructions, these instructions take supremacy. However, all staff are urged to bring such conflicts to the attention of the Director of Finance.

Terminology

Wherever the title Chief Executive, Executive Director, or Associate Director is used in these instructions, it should be deemed to include officers who have been duly authorised to represent them.

References in these instructions to “officer” shall be deemed to include all employees of the Trust, and all those practicing upon Trust premises.

1.0 Powers of Authority and Delegation

1.1. Principles of delegated powers of authority and Schemes of Delegation

The Board of Directors has determined that they shall reserve for their sole approval certain transactions as outlined in Appendix A. The Board of Directors will delegate responsibility for the performance of its functions in accordance with the Scheme of Delegation (Appendix B). Those aside; all executive powers are vested in the Chief Executive, who in turn will provide delegated powers to relevant officers. The Chief Executive and Director of Finance will, as far as possible/appropriate, delegate their detailed responsibilities but they remain accountable for financial control.

The Scheme of Delegation is a collection of schedules setting out various powers of authority by post holder. The schedule sets out the Board of Directors' powers and the extent to which they are delegated to the Chief Executive and members of the Trust Management Executive and all relevant officers.

1.2 Board of Directors

The Board of Directors have retained sole rights to approve all financial transactions with a value in excess of the level specified for this purpose in the Scheme of Delegation, subject to the exclusion of any item covered by specific delegated authority. This applies to individual transactions and to term contracts for the provision of goods, services or capital works over a period of time (unless the contract is such that the Trust may terminate it without financial penalty after the first year). There are no exceptions to this instruction other than through the exercise of Chairman's action. This may occur where the Chairman can instruct the Chief Executive to approve such transactions where time is a critical factor in the interest of the Trust and it is not possible to secure the opinion of all Board of Director's members. In such circumstances the Chief Executive must provide a full report to the Board of Directors at the next available opportunity.

The Board of Directors will establish a sub-committee of the Board which is known as the Finance and Investment Committee. The Finance and Investment Committee has no executive powers other than those specifically delegated to them by the Board as outlined in the Finance and Investment Committee Terms of Reference.

1.3 Chief Executive

Within the SFIs, it is acknowledged that the Chief Executive is ultimately accountable to the Board of Directors for ensuring that the Board of Directors meets its obligation to perform its functions within the available financial resources. The Chief Executive has overall executive responsibility for the Trust's activities and is responsible to the Board of Directors for

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Save for the requirements under Board of Directors powers, the Chief Executive is provided with full operational powers to approve financial transactions within the Trust and to delegate such powers to individual members of the Trust Management Executive as per the Scheme of Delegation.

1.4 Trust Senior Managers

Individual Senior Managers are identified as Budget Holders for the purposes of these instructions and the associated Schemes of Delegation. The Chief Executive delegates powers to them in accordance with the relevant Scheme of Delegation to enable the efficient management of their own directorates.

The Finance Department maintains a record of the approved authorised signatories with the delegated limits as detailed in the authorised signatory policy.

1.5 Director of Finance

The Chief Executive delegates powers to the Director of Finance in his/her role as Budget Holder responsible for the Finance Directorate. In addition to these, the Director of Finance is provided with further powers to manage the approval of financial transactions initiated by other directorates across the Trust.

The Board of Directors instruct that the Director of Finance is required to implement the Trust's financial policies, ensure that detailed financial procedures and systems are established and ensure that sufficient records are maintained to show and explain the Trust's transactions, in order to disclose the financial position of the Trust at any time.

The Director of Finance shall prepare, document and maintain detailed financial procedures and systems incorporating the principles of separation of duties and internal check to supplement these instructions. The Director of Finance shall require in relation to any officer who carries out a financial function, that the form in which the records are kept and the manner in which the officer discharges his/her duties shall be to the satisfaction of the Director of Finance.

The Director of Finance in conjunction with the Deputy Chief Executive is provided with further powers to manage the approval of financial transactions relating to capital works programs, in accordance with the Schemes of Delegation. However, the capital program must be approved by the Board via the Finance and Investment Committee

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2.0 Roles and Responsibilities:

2.1 Corporate Responsibilities of all Trust employees

2.1.1 Compliance with principles of Public Sector Values

All employees of the Trust must be committed to the highest standards of corporate and personal conduct in all aspects of their work within the Trust, based on recognition of public service values. There are three crucial public service values which must be understood and accepted by everyone working in the Trust:

Accountability - everything done by those who work in the Trust must be able to stand the test of parliamentary scrutiny, public judgements on propriety and professional codes of conduct.

Probity - there should be an absolute standard of honesty in dealing with the assets of the Trust. Integrity should be the hallmark of all personal conduct in decisions affecting patients, staff and suppliers, and in the use of information acquired in the course of Trust duties.

Openness - there should be sufficient transparency about Trust activities to promote confidence between the Trust and its staff, patients and the public.

It is unacceptable for the Board of Directors, or for any individual working within the Trust, to ignore public service values in achieving results. All employees, but particularly the Board of Directors, Executive and senior management, have a duty to ensure that public funds are properly safeguarded and that at all times they conduct Trust business as efficiently and effectively as possible. Proper stewardship of public monies requires value for money to be high on the agenda of the Board of Directors and all employees must recognise this at all times. Accounting, tendering and employment practices within the Trust must reflect the highest professional standards.

2.1.2 Compliance with rules on Hospitality

The Board of Directors requires all employees to exercise caution in all matters relating to the offering and receipt of hospitality to and from third parties. All employees must be aware of the potential risks and the public perception, however unjustified, that may arise in such circumstances.

The Trust's Hospitality Policy itself and Section 2.5.8 of these instructions set out clearly the Trust's policies regarding hospitality. It is vital that all employees of the Trust fully understand these policies and reflect them in their conduct at all times. It is essential that there is no question of hospitality being offered or received in any situation in a manner which may be prejudicial to the interests or public reputation of the Trust.

Where an employee is uncertain as to the most appropriate course of action in any situation involving hospitality, they should refer the matter to their immediate line manager for consideration and approval before taking any decisions. If this is not possible they should refuse to make or accept any offer of hospitality which they cannot fully justify. A material breach of these instructions will be regarded as a

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significant disciplinary offence.

2.1.3 Compliance with rules of delegated powers of authority

While the Board of Directors retain absolute authority for the conduct of the financial affairs of the Trust, it is necessary to establish a system of delegated powers to enable appropriate officers of the Trust to manage the day to day activities. This system of delegated powers is referred to throughout these Instructions as the Schemes of Delegation. The high-level Scheme of Delegation is included as Appendix B to these Instructions. The lower level Schemes of Delegation is maintained by the Finance Department and issued to each directorate on a monthly basis.

The fundamental principles of the Schemes of Delegation are as follows. It is critical that all employees of the Trust understand these principles and apply them to all their actions.

No financial or approval powers can be delegated to a subordinate officer in excess of the powers invested in the delegating officer.

Powers may only be delegated to officers within the organisational control of the delegating officer.

All delegated powers must remain within the financial and approval limits set out in Schemes of Delegation.

All powers of delegation must be provided in writing, duly authorised by the delegating officer. Any variations to such delegated powers must also be in writing.

Any officer wishing to approve a transaction outside their written delegated powers must in all cases refer the matter to the relevant line manager with adequate written powers, before any financial commitments are made in respect of the transaction.

A power is delegated on condition that it cannot be further delegated. Where this is not the case the extent of the authority to delegate onwards must be stated in writing by the initial delegator, and details also provided in writing to the Director of Finance.

Failure to comply with these principles, or a material breach thereof, will be recognised as a disciplinary offence. Where such a breach results in clear financial loss, the employee may be personally liable to compensate the Trust.

Any suspicions of Bribery will be reported to and investigated by the Local Counter Fraud Specialist accordingly.

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2.1.4 Compliance with Trust policies and procedures

All employees are reminded that absolute authority governing all actions within the Trust rests with the Board of Directors and that this authority is exercised through Schemes of Delegation. All employees are bound through their contracts of employment to follow the instructions of the Board of Directors and to comply with the policies and procedures that are developed and authorised in their name.

These Standing Financial Instructions set out specific Trust policies and procedures across a number of areas. All employees must comply with these requirements in all cases. Where exceptions are deemed necessary, prior approval from the relevant Executive officer must be obtained, as guided in these Instructions.

However, it is neither possible nor desirable to govern all the financial affairs of the entire Trust through a single set of instructions. Therefore, these Instructions make reference in a number of areas where it is considered appropriate for the Chief Executive or the Director of Finance to be required by the Board of Directors to develop a series of detailed policies and procedures, which are not included in these Instructions. In such cases it is the responsibility of all employees of the Trust to ensure they understand fully the existence, contents and requirements of all such policies and procedures and to comply with them.

Guidance on the existence and relevance of policies and procedures to specific situations will be available in all cases from either the Chief Executive or the Director of Finance. All employees are urged to consult with one of these Executive officers in situations where they are unsure as to the most appropriate course of action. Such consultation should be sought in advance of making any financial commitment on behalf of the Trust. The Board of Directors will expect all employees of the Trust to comply with these requirements and will regard a material breach as a disciplinary offence.

2.1.5 Safeguarding Trust resources

All employees of the Trust have an individual and collective responsibility for safeguarding the interests of the Trust at all times. Sections 3.1 of these Instructions explain the general requirement of all staff to protect the reputation of the Trust as a public service organisation. This section is intended to remind Trust employees of the requirement to safeguard the financial resources of the Trust. These resources may take the obvious tangible form of fixed assets, cash or negotiable instruments, as well as less clear, or possibly intangible items such as lost or foregone income through failure to notify income sources or opportunities to earn or recover income due to the Trust.

All employees are directed to section 2.5 of these Instructions, which describe the responsibilities of all staff

The Chief Executive, in consultation with the Director of Finance will develop, maintain and monitor detailed policies, procedures and instructions covering all aspects of the security of money, assets and other Trust resources. All employees of the Trust are responsible for complying fully with these requirements and to take any and all corrective action.

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Further to this requirement, each employee has an individual and collective responsibility for the security of property and other resources of the Trust. All issues of concern or potential risk must be reported immediately to the Finance Department, including any concerns employees may have where existing practices may represent a risk to the assets or other resources of the Trust.

Any damage to the Trust's premises, assets, supplies or other resources must be reported immediately in accordance with procedures of Losses and Special Payments, as established by the Director of Finance. The Director of Finance must also ensure that procedures are in place that specifies the action to be taken both by persons detecting a suspected fraud and those persons responsible for investigating it.

Any employee discovering or suspecting a loss of any kind must either immediately inform their head of department or inform the security officer who is charged with responsibility for responding to concerns involving loss or fraud confidentially. This officer will then appropriately inform the Director of Finance and/or Chief Executive. Where a criminal offence other than fraud is suspected, the Director of Finance must immediately inform the police if theft (not involving deception) or arson is involved. For losses apparently caused by theft (not involving deception), arson, neglect of duty or gross carelessness, except if trivial, the Director of Finance must notify the Board of Directors and the Audit Committee.

The Board of Directors recognises that in extreme cases financial loss may be the result of fraud (i.e. intentional deception to secure unlawful gain) or corruption. While the Board of Directors has every confidence in the integrity of Trust employees, it has a duty to put in place controls to minimise the opportunity for illegal appropriation of Trust resources. Accordingly, the Director of Finance shall ensure compliance with the Secretary of State's Directions to NHS Trusts regarding counter-fraud measures, which are referred to in section 2.3.18 of these instructions.

All employees of the Trust are required to ensure they fully understand the Trust's Fraud and Corruption Policy and the procedure for reporting suspicions or matters of possible concern. Guidance on this matter is included as Appendix C to these instructions.

2.2 Responsibilities of the Chief Executive

2.2.1 Business Plans and Estimates

The Chief Executive, with the assistance of the Director of Finance, shall compile and submit to the Board of Directors and the Independent Regulator strategic plans and operational plans in accordance with the guidance issued about timing and Trust financial duties. The operational plan shall be reconcilable to an annual update of the financial proformas, which the Director of Finance will prepare and submit to the Board of Directors and the Independent Regulator.

The Chief Executive shall require the Director of Finance to report to the Board of Directors any significant in-year variance from the business plan and to advise the Board of Directors on action to be taken.

2.2.2 Budgets

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The Chief Executive shall require the Director of Finance to devise and maintain systems of budgetary control. All officers whom the Board of Directors may empower to engage staff, to otherwise incur expenditure, or to collect or generate income, shall comply with the requirements of those systems. The systems of budgetary control shall incorporate the reporting of, and investigation into, financial, activity and workforce variances from budget.

The Director of Finance shall be responsible for providing budgetary information and advice to enable the Chief Executive and other officers to carry out their budgetary responsibilities.

The Chief Executive may delegate management of a budget or part of a budget to officers to permit the performance of defined activities. The Schemes of Delegation shall include a clear definition of individual and group responsibilities for control of expenditure, exercise of virement, achievement of planned levels of services and the provision of regular reports upon the discharge of those delegated functions to the Chief Executive.

In carrying out their duties the Chief Executive shall not exceed the budgetary or virement limits set by the Board of Directors, and officers shall not exceed the budgetary limits set them by the Chief Executive. The Chief Executive may vary the budgetary limit of an officer within the Chief Executive's own budgetary limit.

Except where otherwise approved by the Chief Executive, taking account of advice of the Director of Finance, budgets shall be used only for the purpose for which they were provided and any budgeted funds not required for their designated purpose shall revert to the immediate control of the Chief Executive, unless covered by delegated powers of virement. See Scheme of Delegation section 8.2.

Inappropriate or excessive expenditure for which no provision has been made in an approved budget and which is not subject to funding under the delegated powers of virement, shall only be incurred after an approved business case subject to the business case approval limits set out in Appendix B, authorisation by the Lead Executive Director within their delegated limits.

2.2.3 NHS Standard Contracts.

The Trust will provide healthcare services in accordance with the NHS Standard Contract where applicable, and where not applicable the Board of Directors will approve Trust standard terms and conditions. Any permitted variations to the NHS or Trust standard terms and conditions will be approved in accordance with the Scheme of Delegation.

The Chief Executive is accountable for negotiating contracts for the provision of services to patients in accordance with the Business Plan. In carrying out these functions, the Chief Executive should take into account the advice of the Director of Finance regarding costing and pricing of services, payment terms and conditions and amendments to service agreements.

Contracts should be devised so as to achieve activity and performance targets, minimise risk, and to maximise the Trust's opportunity to generate income. The contracts will be costed in line with the NHS National Tariff Guidance published by

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2.2.4 Capital Expenditure

The Chief Executive is ultimately responsible for all capital expenditure of the Trust, including expenditure on assets under construction. To delegate this duty, the Chief Executive will issue Schemes of Delegation for approval of capital commitments and will arrange for the development of detailed policies and procedures covering all aspects of capital investment management, including scheme appraisals, contract awarding, contract management and financial control.

The Chief Executive shall provide executive delegation to the Deputy Chief Executive to operationally manage programs for all capital works expenditure including assets under construction. Financial responsibilities for the program will be directed to the Director of Finance within the Schemes of Delegation as clearly set out in the Capital Framework Policy.

All expenditure on capital assets will be authorised in line with Schemes of Delegation.

Any commitment in excess of the limits currently specified shall be referred to the Chief Executive and the Board of Directors respectively for approval before such commitment is made. Further details are contained in the Capital Investment Framework Policy.

2.2.5 Tendering and Contracting

The Chief Executive has overall responsibility to ensure that the Trust applies principles of 'Value For Money' in the procurement of goods, services and capital programs. The Chief Executive shall liaise with the Director of Finance to develop procedures for competitive selection wherever possible in procurement exercises. The Chief Executive shall ensure that these procedures are open and clearly demonstrate fair and adequate competition. In particular, the procedures will incorporate NHS and Trust requirements for disclosure of any commercial sponsorship offered by or received from actual or potential suppliers to the Trust and are approved by the Audit Committee.

The Chief Executive shall establish procedures covering the receipt, safe custody and formal opening of tenders received, including the use of e-tendering.

Where issued via the Procurement department, the Head of Procurement shall establish procedures covering issue, receipt, safe custody and formal opening of all tenders and quotations within the SFI limits. All tenders shall be issued and received in writing via the Trust's chosen electronic tendering (e-tendering) portal. All quotations shall be issued and received in writing either via the Trust's chosen electronic tendering (e-tendering) portal or by email for both quotations and tenders, appropriate records shall be maintained in connection with the exercise and shall be available for audit as required.

2.2.6 Risk Management and Clinical Insurance

The Chief Executive shall ensure that the Trust has a program of risk management which will be approved and monitored by the Board of Directors.

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The program of risk management shall include:

- a) process for identifying and quantifying risks and potential liabilities and a regular review of the risk;
- b) engendering among all levels of staff a positive attitude towards the control of risk;
- 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) contingency plans to offset the impact of adverse events;
- e) audit arrangements including internal audit, clinical audit and health and safety review;
- f) arrangements to review the risk management program:
- g) examine and address interdependency of the risks identified.

The existence, integration and evaluation of the above elements will provide a basis to make statements on the effectiveness of internal control within the Annual Report and Accounts as required by current guidance.

The Medical Director shall ensure that clinical insurance arrangements exist in accordance with the risk management program, and that documented procedures cover these arrangements.

2.2.7 Standards of Business Conduct

The Chief Executive shall ensure that all staff, volunteers and any other person associated with the Trust are made aware of, and comply with, the Trust's expected business conduct. This outlines the behaviours expected of individuals with regard to:

- a) Interests (financial or otherwise) in any matter affecting the Trust and the provision of services to patients, public and other stakeholders;
- b) Conduct by an individual in a position to influence purchases;
- c) Employment and business which may conflict with the interests of the Trust;
- d) Relationships which may conflict with the interests of the Trust;
- e) Hospitality and gifts and other benefits in kind such as sponsorship.

Declarations relating to the above must be made to the Trust Secretariat for inclusion in the Register of Interests.

2.2.8 Retention of Documents

The Chief Executive shall be responsible for maintaining archives for all documents required to be retained under the direction contained in Records Management NHS England (2021) Records Management Code of Practice. [Online]. Available from:

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<https://transform.england.nhs.uk/information-governance/guidance/records-management-code/>.

Appendix D summarises the retention periods for key documents and records.

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

Documents held under Records Management NHS England (2021) Records Management Code of Practice shall only be destroyed at the express instigation of the Chief Executive; records shall be maintained of documents so destroyed.

The Director of Finance shall provide advice on the retention of financial records.

2.2.9 Patients' Property

The Trust has a responsibility to provide safe custody for money and other personal property in the possession of unconscious or confused patients or found in the possession of patients dying in hospital or dead on arrival.

The Chief Executive shall be accountable for informing patients or their guardians, as appropriate, before or at admission that the Trust will not accept responsibility or liability for patients' property brought into the Trust premises, unless it is handed in for safe custody and a copy of an official patients' property record is obtained as a receipt.

The Chief Executive shall require the Director of Finance to provide detailed written instructions on the collection, custody, investment, recording, safekeeping and disposal of patients' property for all staff whose duty it is to administer the property of patients.

2.3 Responsibilities of the Director of Finance

2.3.1 General

The Director of Finance shall prepare, document and maintain detailed financial procedures and systems incorporating the principles of separation of duties and internal check to supplement these instructions. The Director of Finance shall require in relation to any officer who carries out a financial function, that the form in which the records are kept and the manner in which the officer discharges his/her duties shall be to the satisfaction of the Director of Finance.

The Director of Finance shall ensure appropriate arrangements are in place to pay and recover tax and shall be responsible for seeking professional advice in this regard, as necessary.

The Director of Finance shall ensure that the income the Trust receives from providing goods and services for the NHS is greater than the income from other sources. In addition, any planned increase in private income of five percent or more of the proportion of total income from non-NHS sources must be supported by a majority of governors in a vote.

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2.3.2 Income

The Director of Finance is responsible for designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, and collection and coding of all monies due, including income from other NHS bodies. The Director of Finance is also responsible for the prompt banking of all monies received.

The Director of Finance 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 and reported to the Board.

The Director of Finance is responsible for the appropriate recovery action on all outstanding debts. Income not received should be dealt with in accordance with losses procedures which are contained with the General Finance Procedure Notes. Overpayments should be detected (or preferably prevented) and recovery initiated.

The Director of Finance is responsible for approving the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable.

The Director of Finance is responsible for 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 procedure for safe key holders and for coin operated machines.

The Director of Finance is responsible for prescribing systems and procedures for handling cash and negotiable securities on behalf of the Trust.

The holders of safe keys shall not accept unofficial funds for depositing in their safes unless for employees whose duties include collecting and holding cash and such deposits are in 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.

2.3.3 Annual Accounts and Reports

The Director of Finance, on behalf of the Trust, will prepare financial returns in accordance with the guidance given by the Independent Regulator and the Treasury, the Trust's accounting policies, and International Financial Reporting Standards.

The Director of Finance, on behalf of the Trust, will prepare and certify annual accounts, and submit them, and any report of the auditor on them, for laying before Parliament and send a copy to the Independent Regulator.

The Trust's annual accounts must be audited by an auditor appointed by the Members' Council in accordance with the appointment process set out in the Audit Code for NHS Foundation Trusts issued by the Independent Regulator.

The Trust will publish an Annual Report, in accordance with guidelines on local accountability, and present it at a public meeting. The document will include, the

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Audited Annual Accounts of the Trust and the Operating Financial Review. The annual report will be sent to the Independent Regulator.

2.3.4 Bank Accounts

The Director of Finance 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 and directions issued from time to time by the Independent Regulator. The Board of Directors shall approve the banking arrangements.

The Director of Finance is responsible for all bank accounts, and for establishing separate bank accounts for the Trust's non-exchequer funds. The Director of Finance has sole authority to open, operate and close accounts with Banks, Building Societies and the Government Banking Service, where the Trust's income and expenditure is received or expended.

The Director of Finance is responsible for ensuring payments made from all bank accounts do not exceed the amount credited to the account except where arrangements have been made. The exception to this are the bank accounts held under the Government Banking Service whose combined balances should be in credit. The Director of Finance must report to the Board of Directors all arrangements made with the Trust's bankers for accounts to be overdrawn.

The Director of Finance will prepare detailed instructions on the operation of all bank accounts which must include the conditions under which each bank is to operated, the limit to be applied to any overdraft, and those authorised to sign cheques or other orders drawn on the Trust's accounts.

The Director of Finance must advise the Trust's bankers in writing of the conditions under which each account will be operated.

The Director of Finance will review the banking arrangements of the Trust at regular intervals to ensure they reflect best practice and represent best value for money by periodically seeking competitive tenders for the Trust's banking business. The results of the exercise should be notified to the Board to Directors.

2.3.5 Investments

The Director of Finance will produce an investment policy, in accordance with any guidance received from the Independent Regulator, for approval by the Board of Directors.

The policy will set out the Director of Finance's responsibilities for advising the Board of Directors on investments and reporting periodically to the Board of Directors concerning the performance of any investments held.

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

2.3.6 External Borrowing and Public Dividend Capital

The Director of Finance will advise the Board of Directors concerning the Trust's ability to pay interest on, and repay the Public Dividend Capital and any proposed commercial borrowing, within the limits set by the Foundation Trust's authorisation and reviewed annually by the Independent Regulator (the Prudential Borrowing Code). The Director of Finance is also responsible for reporting periodically to the Board of Directors concerning the Public Dividend Capital and all loans and overdrafts.

Any application for a loan or overdraft will only be made by the Director of Finance or by an employee acting on his/ her behalf, and in accordance with the Scheme of Delegation, as appropriate.

The Director of Finance must prepare detailed procedural instructions concerning applications for loans and overdrafts.

All short-term borrowings should be kept to the minimum period of time possible, consistent with the overall cash flow position. Any short-term borrowing requirement in excess of one month must be authorised by the Director of Finance.

All long-term borrowing must be consistent with the plans outlined in the current Business Plan.

2.3.7 Capital Expenditure

The Director of Finance, shall be responsible for preparing detailed procedural guides for the financial management and control of expenditure on capital assets, including the maintenance of an asset register in accordance all prevailing statutory and professional regulations. In addition, the Director of Finance is responsible for all policies, procedures and systems to manage capital expenditure programs, including procurement decisions and financial transactions. Any changes to the policies and procedures require Board of Directors approval.

All capital schemes will be subject to the procedures as set out in the most recent guidance issued by the Trust Regulator and the Department of Health and Social Care. Where appropriate, alternative measures of control deemed may be adopted by the Trust following discussions with Director of Finance and the Chief Executive. Where material, these will be brought to the attention of the Board of Directors for approval

The Director of Finance will ensure that any capital investments that have the potential to destabilise the core business will adopt REID to support the governance of larger investment proposals.

The Director of Finance shall implement procedures to comply with guidance on valuation in accordance with all prevailing statutory and professional regulations.

The Director of Finance shall establish procedures covering the identification and recording of capital additions. The financial cost of capital additions, including expenditure on assets under construction, must be clearly identified to the appropriate budget holder and be validated by reference to appropriate supporting

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The Director of Finance shall develop policies and procedures for the management and documentation of asset disposals, whether by sale, part exchange, scrap, theft or other loss. Such procedures shall include the rules on evidence and supporting documentation, the application of sales proceeds and the amendment of financial records including the asset register.

The Director of Finance is responsible for ensuring there are robust policies in place in respect of business case approvals. The decision to undertake a lease is a financing decision and so the initial business case should be treated as a capital expenditure case and as such go through the capital approval process and the capital expenditure forecast and reporting adjusted appropriately.

2.3.8 Business Plans and Estimates

The Director of Finance shall also be required to compile and submit to the Board of Directors such financial estimates and forecasts, on both revenue and capital account. As a consequence, the Director of Finance shall have right of access to all budget holders on budgetary related matters.

Officers shall provide the Director of Finance with all financial, statistical and other relevant Information as necessary for the compilation of such business plans, estimates and forecasts.

2.3.9 Budgets

The Director of Finance shall, on behalf of the Chief Executive, and in advance of the financial year to which they refer, prepare and submit budgets within the forecast limits of available resources and planning policies to the Board of Directors for its approval. Budgets will be in accordance with the aims and objectives set out in the Trust's service strategy, the business plan and local commissioning plans.

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

2.3.10 NHS Standard Contracts.

The Director of Finance shall produce regular reports detailing actual and forecast contract income with a detailed assessment of the impact of the variable elements of income.

2.3.11 Payment of Staff

The Director of Finance shall make arrangements for the provision of payroll services to the Trust, to enable prompt payment to employees.

2.3.12 Payment of Supplier Accounts

The Director of Finance shall be responsible for the proper payment of all accounts and claims. The Director of Finance shall establish and communicate procedures to ensure that all officers provide prompt notification of all money payable by the Trust arising from transactions which they initiate, including contracts, leases, tenancy agreements and other transactions.

The Director of Finance shall establish detailed procedures covering the approval of accounts for payment. These shall include rules on verification of invoices including confirmation of prior receipt of goods or service delivery and confirmation of prices charged and discounts offered. Where required these procedures shall include rules for proper approval from budget holders where exceptionally, goods or services are obtained outside the normal ordering procedures.

The Director of Finance shall develop procedures for the prompt payment of accounts once verified for settlement. Such procedures will include the taking of settlement discounts where offered and are cost effective, and rules covering independent check and security of payment transactions.

The Director of Finance will implement procedures to retain approval of all payments made in advance of receipt of the related goods or services.

2.3.13 Cheque and Electronic Transfers and Payments

Type	Value	Requirement
Electronic transfers and payments Cheques (including cheques for cash), Chaps, foreign currency and sterling payments	All less than £20,000	Any two authorised signatories
Electronic transfers and payments Cheques (including cheques for cash), Chaps, foreign currency and sterling payments	£20,000 and above, but less than £1,000,000	Any two authorised signatories
Electronic transfers and payments Cheques (including cheques for cash), Chaps, foreign currency and sterling payments	£1,000,000 and above	Two authorised signatories, one being the Chief Executive or Finance Director
BACS Schedules	Any value	Any two authorised signatories

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Only the following officers are authorised signatories shall be permitted to sign cheques and BACS schedules on behalf of the Trust:

Chief Executive Officer;
Director of Finance;
Deputy Director of Finance;
Head of Financial Control & Capital;
Head of Financial Management
Deputy Head of Financial Management

2.3.14 Procurement

The Director of Finance shall advise the Board of Directors regarding the setting of thresholds above which quotations or formal tenders must be obtained. This will take into account legal requirements to comply with European Union and GATT rules on public procurement, as well as UK legislation. These shall be set out within Schemes of Delegation.

The Director of Finance shall prepare procedural instructions on the obtaining of goods, services and works, incorporating the thresholds set by the Trust.

The Director of Finance shall determine that all goods, services and works must be ordered via the Trust's electronic ordering system, unless there are exceptional circumstances impacting directly on clinical care or at the request of the Trust's Regulator. In these instances, prior approval is required from the Director of Finance.

Contractors should only accept an order for works, goods and services on an official order from the Trust.

All requests for orders shall be placed using the Trust's electronic procurement system. All electronic requests shall be authorised as determined by the Schemes of Delegation and the Authorised signatory list as maintained by the Finance Department.

The Director of Finance shall develop procedures regarding verbal orders. These shall be issued only by an officer designated within Schemes of Delegation and only in cases of emergency or urgent necessity. These shall be confirmed by an official order issued no later than the next working day and clearly marked "Confirmation Order".

Official orders shall be consecutively numbered, in a form approved by the Director of Finance and shall include such information concerning prices or costs as may be required. The order shall incorporate an obligation on the contractor to comply with the conditions printed thereon as regards delivery, carriage, documentation, variations, etc.

The Director of Finance shall ensure that no order shall be issued for any item or items for which there is no budget provision, unless authorised by the appropriate Executive Lead.

Goods and services for which Trust contracts are in place should be purchased within those contracts. Any purchasing request outside of such contracts must be

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2.3.15 Tendering and Contracting

The instructions in this section concern purchasing decisions for all goods and services including capital expenditure works required where the Trust needs to enter into formal tendering and contractual arrangements.

As with Purchasing, the Director of Finance shall advise the Board of Directors regarding the setting of thresholds above which quotations or formal tenders must be obtained. This will take into account legal requirements to comply with the European Union, GATT rules on public procurement, UK legislation, ProCure 22, Catalyst, Capital Investment Manual and "Estate code" and DHSC Guidance or other 3rd party guidance. These shall be set out within Schemes of Delegation. In the event that an order or contract exceeds the threshold set under the EU Procurement Directives, the requirement must be referred to the Head of Procurement. The Trust has a legal obligation to follow the EU Procurement Directives and ensure that the product or service is classified under the correct category. The Trust is liable to legal action and prosecution if it fails to adhere to the EU Procurement Directives, if it fails to accurately categorise the product/service or fails to follow the process as set down under the regulations. It is illegal to waive, ignore or breach the EU Procurement Directives.

Where a collaborative procurement occurs, it is the procurement rules of the contracting authority leading the procurement which will apply unless the lead contracting authority specifically agrees otherwise.

The Director of Finance shall be responsible for establishing appropriate procedures to ensure that competitive tenders are invited for the supply of goods and services under contractual arrangements wherever possible. These shall include the procedures to be followed in the event of competitive tendering of in-house services. In such circumstances it must be ensured that no member of the in-house tender group participates in the evaluation of the tender.

Where a tender has been received which is an Irregular Tender in that it does not fully comply with the instructions given in the Invitation to Tenderers, the officer shall, prior to opening any of the tenders, report this to the Director of Finance giving details of the Irregular Tender. The Director of Finance may accept the Irregular Tender if he/she determines that the bidder has gained no unfair advantage from its irregularity. The Director of Finance shall record in writing the reasons why each Irregular Tender has been accepted or rejected and this will be recorded on the tender file.

The Director of Finance may permit a bidder to correct an error or omission that, in his/her opinion, is an obvious one and if he/she determines that the bidder has gained no unfair advantage from correcting the error. The Director of Finance shall record in writing the reasons why each Irregular Tender has been accepted or rejected and this will be recorded on the tender file.

Where a tender has been received which is deemed to be late (has passed the tender response deadline) the officer shall prior to opening any of the tenders' report this to the Director of Finance giving details surrounding the circumstances of the late

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tender. The Director of Finance may accept the irregular tender if he/she determines that the bidder has gained no unfair advantage from it being late.

Goods, services or works may be purchased from a Framework Agreement or Dynamic Purchasing System (DPS) as long as the Trust is legally entitled to use the framework / DPS and the scope for the Trust's purchase is specified in the framework / DPS. Examples of appropriate frameworks are those convened by the NHS Towers, Crown Commercial Service, Construction Line Approved List and the NHS ProCure 22 framework.

Where the terms of the Framework Agreement provide for direct purchase without competition and the terms of such call-off are sufficiently precise, the Trust may purchase under the Agreement without re-opening competition.

Where the terms laid down in the Framework Agreement are not sufficiently precise to make a direct award or the terms of the Framework Agreement so specify, the Trust must hold a mini competition in accordance with the provisions of the Framework Agreement

The Director of Finance shall be consulted as regards financial competence and a suitable officer within the Finance Directorate will provide advice on financial status and recommended contract limits. Where there are no, or insufficient, contractors listed which are suitable to be invited to tender for a particular contract, any contractor invited to tender shall only be selected for invitation after receipt of evidence as to its technical and financial competence. In this regard, the Director of Finance shall be responsible for establishing procedures to carry out financial appraisals, and shall instruct the appropriate requisitioning directorate to provide evidence of technical competence.

The Director of Finance must demonstrate effective and efficient use of resources in awarding contracts, ideally through the use of competitive selection. Whereby exception the Director of Finance considers competitive selection to be inappropriate, undesirable or not possible, the Director of Finance may seek approval for single quote exercises in accordance with financial limits set out under Schemes of Delegation. These powers are provided by the Chief Executive and it is expected that they shall be exercised in exceptional cases only. Each case shall be treated on its own merits but examples where single quote rules may be appropriate include:

Where the requirement is ordered under existing contracts which themselves were sourced under competitive selection;

Where the estimated expenditure or income would not warrant formal tendering procedures or competition would not be practicable taking into account all the circumstances. The limits for such single quote exemptions are set out in Schemes of Delegation.

For the supply of proprietary goods or services, for which it is not possible or desirable to obtain competitive quotations, this shall include maintenance or other support contracts for existing goods or assets where the Trust is contractually tied to specific companies.

Where, in the opinion of the Director of Finance, or the Chief Executive if in excess of financial limits set out in Schemes of Delegation, it is considered against the interest

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of the Trust to enter into open competitive selection procedures. This may include procurement exercises where in the opinion of the Director of Finance time is a critical factor in the interest of the Trust. In emergency situations, it is acknowledged that the authority for such single tender action may of necessity be obtained retrospectively.

In circumstances where it is not possible to comply with the following requirements in respect of contract values, authority must be sought by way of the Formal Waiver Process. The Chief Executive shall require the Director of Finance to monitor the use of single quote actions in the awarding of contracts and to report to the Audit Committee on the extent of the use of single quote and other non-competitive actions. The waiver forms are to be kept by the Procurement Department and reported quarterly to Finance. Please note that waivers cannot be raised for contract/spend values above the EU Thresholds. The following contract values refer to the whole term of the contract and include any extension options, not the annual value and include for vat at the prevailing rate.

Works, services or goods that could reasonably be treated as a single Contract shall not be subdivided so as to avoid these rules, thresholds or any legal requirements.

All quotations must be in writing and by way of letter, fax or email. Quotations submitted through the Trust's e-tendering solution are acceptable. All tenders must be issued and submitted via the Trust's e-tendering portal which is managed by the Procurement Department. A written record of evaluation must be kept stating the reason why a contract was awarded to the chosen supplier, to satisfy the Trust's requirement to obtain value for money. Quotations and tenders must be treated as confidential and all documents must be retained in accordance with Trust Records Management Policy. See Appendices E and F.

Unless using an existing contract, framework agreement or DPS, an advert must be placed on Contracts Finder via the Trust's e-tender portal for all quotation / tender opportunities where the total estimated spend is £25,000 or more. Similarly, a contract award notice must also be placed on Contracts Finder once the contract is awarded.

The values of Goods and Services Contracts/Procurement (including consultancy services in relation to capital works contracts), with exception of above EU Threshold, all are inclusive of VAT.

When considering tendering for any service and in the event that the total spend (aggregated over contract period) is in excess of EU thresholds including VAT (see table below), the service specification must be signed off at Executive Director level and evidenced before the tender can be issued.

Quotation / Tender Thresholds for Non Capital Goods and Services Contracts

	Up to £1,999.99 (incl VAT)	£2,000 to £9,999.99 (incl VAT)	£10,000 to £49,999.99 (incl VAT)	£50,000 to EU Threshold (incl VAT)	EU Threshold (£138,760 at 01.01.22*)	EU Threshold (£663,540 at 01.01.22**) LIGHT TOUCH
Best Purchasing Practice	Yes					
Formal Written Quotation		1	3			
Formal Competitive Tender				5	Determined by EU process	Determined by EU process

Notes:

1. The limit of £138,760* (ex VAT) reflects the threshold for advertising of procurement requirements under the EU Procurement Directives / UK Public Contracts Regulations 2015.
2. *The threshold changes every 2 years to reflect changes in exchange rates. Check with the Procurement Department for current threshold.
3. The Light Touch Regime with a limit of £663,540** (incl VAT) reflects the threshold for advertising of procurement requirements for any services listed in Schedule 3 of the Public Contracts Directive 2015 – see Appendix H.

<https://www.gov.uk/government/publications/procurement-policy-note-0921-thresholds-and-inclusion-of-vat>

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Quotation / Tender Thresholds for Capital Works Contracts

	Up to £1,999.99 (incl VAT)	£2,000 to £9,999.99 (incl VAT)	£10,000 to £49,999.99 (incl VAT)	£50,000 to £499,999.99 (incl VAT)	£500,000 to EU Threshold	EU Threshold (£5,336,937 at 01.01.22) *
Best Purchasing Practice	Yes					
Formal Written Quotation		1	3			
Formal Competitive Tender				5	6	Determined by EU process

Notes:

1. The limit of £5,336,937* (ex VAT) reflects the threshold for advertising of procurement requirements under the EU Procurement Directives / UK Public Contracts Regulations 2015.
2. *The threshold changes every 2 years to reflect changes in exchange rates. Check with the Procurement Department for current threshold

[Microsoft Word - Procurement Policy Note 10:21 - New Thresholds Values and Inclusion of VAT in Contract Estimates.docx \(publishing.service.gov.uk\)](#)

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In any event the number of suppliers invited shall be sufficient to ensure genuine competition.

There may be exceptional circumstances where it would be appropriate for goods/services/equipment/capital schemes to be obtained from sources that have not been subject to competitive selection (except in the case of EU Thresholds). The grounds where such single quotation/tender action may be authorised are as follows, although approval is not to be regarded as automatic and each case will be treated on its own merit. In all cases this must be supported by the completion of a Waiver Form – these are held by the Head of Procurement and maintained for audit purposes.

Permitted by Scheme of Delegation

Where the supply is proposed under special arrangements negotiated by the DHSC or NHSE/I in which event the said special arrangements must be complied with; or

The timescale genuinely precludes quotation/tendering. Failure to plan the work properly is not a justification for singled quote/tender; or

Specialist expertise is required and available form one source; or

The task is essential to complete assignment and engaging different consultants for the new task would be inappropriate; or

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 quote/tendering; or

Where provided for in the Capital Investment Manual.

https://www.england.nhs.uk/wp-content/uploads/2020/08/NHSI_Capital_Regime_Investment_Property_Business_Case_Main_Comms_V9.0_final_v2.pdf

The limited application of single quote/tender rules should not be used to avoid competition or for administrative convenience or to award further work to a consultant originally appointed through a competitive procedure.

Separate authorisation arrangements, as set out in the Scheme of Delegation, shall apply to maintenance or other support contracts for existing goods or assets where the Trust is contractually tied to specific companies. Details of such contracts shall be recorded in a register by the authorising officer.

The extent to which relevant officers can exercise these powers is set out in the Schemes of Delegation. All officers of the Trust must be aware that single quote actions are to be the exception to the preferred procedures of competitive selection, and in all cases, they must be able to fully explain their decisions. Records shall be maintained to enable the use of single quote and other non-competitive actions to be monitored and reported upon to the Audit Committee at least annually.

Every written contract shall include a clause empowering the Trust to cancel the

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contract and to recover from the contractor the amount of any loss resulting from such cancellation. The following are circumstances where the trust has a right to cancel the contract: -

If the contractor shall have offered, or given or agreed to give any person any gift or consideration of any kind as an inducement or reward for doing or forbearing to do or for having done or forborne to do any action in relation to the obtaining or execution of the contract or any other contract with the Trust, or for showing or forbearing to show favour or disfavour to any person in relation to the contracts or any other contract with the Trust;

If in relation to any contact with the Trust, the contractor or any person employed by him/her or acting on his/her behalf shall have committed any offence under the *Bribery Act 2010 (c. 23)*. [Online]. Available from: <https://www.legislation.gov.uk/ukpga/2010/23/contents> .

Except where the Board otherwise resolves, every written contract for the supply of goods or materials shall include a clause to secure that, should the contractor fail to deliver the goods or materials or any portion thereof within the time or times specified in the contract, the Trust may without prejudice determine the contract either wholly or to the extent of such default and purchase other goods or material of a similar description to make good, the amount by which the cost of so purchasing other goods or materials exceeds the amount which would have been payable to the contractor in respect of the goods or materials shall be recoverable from the contractor.

From April 2014 all contracts must ensure that NHS Terms and Conditions are reflected and applied and that contracts do not prohibit the Trust from being transparent in respect of pricing and under no circumstance must any Supplier Confidentiality Agreement be signed.

2.3.16 Stores

Subject to the responsibility of the Director of Finance for approving the systems of control, overall responsibility for the control of stores shall be delegated to the Director of Finance by the Chief Executive. The day-to-day responsibility may be delegated by him/her to departmental employees and stores managers/ keepers, subject to such delegation being entered in a record available to the Director of Finance. The control of Pharmaceutical stocks shall be the responsibility of a designated Pharmacist.

The Director of Finance shall set out procedures and systems to regulate the stores including records for receipt of goods, issues, and returns to stores, and losses. The Clinical Director of Pharmacy shall provide the Director of Finance with procedures, etc. covering pharmacy.

Stocktaking arrangements shall be agreed with the Director of Finance and there shall be a physical check covering all items in store at least once a year. This does not apply to the Main Stores department as this is goods in/out facility and no products are stored for any length of time.

Where a complete system of stores control is not justified, alternative arrangements

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shall require the approval of the Director of Finance.

The Director of Finance /Clinical Director of Pharmacy shall be responsible for a system approved by the Director of Finance for a review of slow moving and obsolete items and for condemnation, disposal, and replacement of all unserviceable articles. The Head of Procurement shall report to the Director of Finance any evidence of significant overstocking and of any negligence or malpractice. Procedures for the disposal of obsolete stock shall follow the procedures set out for disposal of all surplus and obsolete goods.

For goods supplied via NHS Supply Chain, the Chief Executive shall identify those authorised to requisition and accept goods from the store. The Director of Finance shall satisfy himself/herself that the goods have been received before accepting the recharge.

2.3.17 Information Technology

In terms of the Trust's financial systems, the Director of Finance shall ensure that:

Appropriate controls exist over data entry, processing, storage, transmission and output to ensure accuracy, security, privacy, accuracy, completeness, and timeliness of the data, as well as the efficient and effective operation of the system;

Adequate controls exist such that the computer operation is separated from development, maintenance and amendment;

Adequate management (audit) trail exists through the computerised system and that such computer audit reviews as he/she may consider necessary are being carried out.

The Director of Finance shall ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy will be obtained from them prior to implementation.

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

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

Where computer systems have an impact on corporate financial systems the Director of Finance shall satisfy himself/herself that:

Systems acquisition, development and maintenance are in line with corporate policies including the Trust Information Technology Strategy and Information for Health;

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Data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists;

Finance staff have access to such data; and

Computer audit reviews as are considered necessary are being carried out.

2.3.18 Audit

The Board of Directors shall establish an Audit Committee which will provide an independent and objective view of internal control by overseeing Internal and External Audit services, reviewing financial systems, ensuring compliance with Standing Orders and Standing Financial Instructions, approval of the annual audit plan and reviewing schedules of losses and compensations and making recommendations to the Board of Directors.

Where the Audit Committee feel there is evidence of ultra vires transactions, or of improper acts, or if there are other important matters that the Committee wishes to raise, the chairman of the Committee should raise the matter at a full meeting of the Board of Directors. Exceptionally, the matter may need to be referred to the Independent Regulator.

It is the responsibility of the Director of Finance to ensure an adequate internal audit service is provided and the Audit Committee shall be involved in the selection process and approval of the annual audit plan when an internal audit service provider is changed.

In line with their responsibilities as Directions issued by the Secretary of State for Health on fraud and corruption, the Chief Executive and Director of Finance shall monitor and ensure compliance with Department of Health and Social Care's Fraud and Corruption Manual.

The Trust shall nominate a suitable person to carry out the duties of the Local Counter Fraud Specialist as specified by the NHS fraud and corruption manual and guidance.

The Local Counter Fraud Specialist shall report to the Director of Finance and shall work with staff in the Directorate of Counter Fraud Services and the Counter Fraud Operational Service in accordance with the Department of Health and Social Care's Fraud and Corruption Manual.

The Director of Finance is responsible for:

- ensuring there are arrangements to review, evaluate and report on the effectiveness of internal financial control by the establishment of an internal audit function;
- ensuring that the internal audit is adequate and meets the NHS mandatory audit standards;

- deciding at what stage to involve the police in cases of misappropriation and other irregularities;

The Trust Secretary is responsible for:

Ensuring that an annual audit report is prepared for the consideration of the Audit Committee and the Board of Directors.

The report must cover:

- progress against plan over the previous year;
- major internal financial control weaknesses discovered;
- progress on the implementation of internal audit recommendations;
- strategic audit plan covering the coming three years;
- a detailed plan for the coming year.

The Director of Finance or designated auditors are entitled without necessarily giving prior notice to require and receive:

- access to all records, documents and correspondence relating to any financial or other relevant transactions, including documents of a confidential nature;
- access at all reasonable times to any land, premises or employee of the Trust;
- the production of any cash, stores or other property of the Trust under an employee's control; and
- explanations concerning any matter under investigation.

Whenever any matter arises which involves, or is thought to involve, irregularities concerning cash, stores, or other property or any suspected irregularity in the exercise of any function of a pecuniary nature, the Director of Finance must be notified immediately.

The Head of Internal Audit will normally attend Audit Committee meetings and has a right of access to all Audit Committee Members, the Chairman and Chief Executive of the Trust.

2.3.19 Joint Finance Arrangements with Local Authorities

Payments to and arrangements with local authorities made under the powers of the Health and Social Care Act 2006 shall comply with procedures laid down by the Director of Finance which shall be in accordance with the Act.

2.3.20 Authorised Signatories

The Director of Finance shall ensure that appropriate arrangements are in place for the authorised signatory list within the scheme of delegation. Responsibility for the approval, compliance and amendment of signatories lies with the designated budget holder, within the signatory regulations as set by the Director of Finance. Trust budget holders are identified as either executive directors for corporate services or divisional/general managers for operational services. The approved list will be maintained by the Financial Accounts Team and regularly circulated to departments as defined within the Authorised Signatory Guide procedures.

2.4 Responsibilities of Other Directors

2.4.1 Director of Workforce

2.4.1.1 Payment of Staff

The Director of Workforce shall be responsible for establishing procedures covering advice to Managers on the prompt and accurate submission of payroll data to support the determination of pay including, where appropriate, timetables and specifications for submission of properly authorised notification of new employees, amendments to standing pay data and terminations and In addition for ensuring the accurate determination of pay entitlement and accurate payment to employees.

2.4.1.2 Staff Expenses

The Director of Workforce shall be responsible for establishing procedures for the management of expense claims submitted by Trust employees. The Director of Workforce shall arrange in most cases for duly approved expense claims to be processed through the Trust payroll system, with expense claims shall be authorised in accordance with the Scheme of Delegation.

The Director of Workforce shall refer to the Trust's general policies and Agenda for Change Terms & Conditions of Service on payment of staff expenses and may reject expense claims where there are material breaches of terms and conditions or Trust policies. In this regard the Director of Workforce shall liaise with the Director of Finance or Chief Executive where appropriate

2.4.2 Deputy Chief Executive

2.4.2.1 Information Technology

The Deputy Chief Executive shall be responsible for the security of the computerised financial data of the Trust. The Deputy Chief Executive shall devise and implement any necessary procedures to ensure appropriate protection of the Trust's data, programs and computer hardware from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard for the Data Protection Action 2018 (c. 12). [Online]. Available from: <https://www.legislation.gov.uk/ukpga/2018/12/contents/enacted>.

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2.5 Responsibilities of All Staff

2.5.1 Income

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

All officers of the Trust must ensure official money shall not under any circumstances be used for the encashment of private cheques.

All officers of the Trust must ensure that all cheques, postal orders, cash etc., shall be banked intact. Disbursements shall not be made from cash received, except under arrangements approved by the Director of Finance

2.5.2 Service level Agreements (SLAs) for Income Generation & R&D

These relate to the provisions of services to NHS and Non-NHS organisations. All Trust staff involved in the negotiation of SLA's are required to:

- a) Notify the Contracts Department of the existence of the SLA;
- b) Use the standard Trust SLA temple issued by the Contracts Department;
- c) Provide a signed copy of the agreed SLA to the Contracts Team; and
- d) Ensure that contracts are renewed before their expiry date.

2.5.3 Purchasing of Goods and Services

No officer of the Trust is permitted to contact a company directly to place an order, unless they have prior approval from the Director of Finance or Chief Executive. Any employee who places an order directly with a company, without getting prior approval from the Director of Finance will be subject to disciplinary procedures.

2.5.4 Direct Ordering

No officer of the Trust can order goods or services directly from suppliers, unless they have prior approval of the Director of Finance, and the Chief Executive obtained on a case by case basis. These instructions provide clear guidance on purchasing and contract tendering and these must be followed.

All orders must be accompanied by a valid Purchase Order number which can only be obtained by entering a request into the SBS Oracle electronic procurement system. Failure to comply with this will be subject to disciplinary action.

2.5.5 Credit Finance arrangements including leasing commitments

There are no grounds where any employee of the Trust can approve any contract or transaction which binds the Trust to credit finance commitments without the clear prior authority of the Director of Finance in writing. This includes all Executive Directors of the Trust and all officers. The Board of Directors has provided the Director of Finance with sole authority to enter into such commitments, although these powers can be delegated by him/her to appropriate officers under his/her organisational control.

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This instruction applies to leasing agreements and Hire Purchase undertakings which must be sent to the Director of Finance for prior approval. No officer of the Trust outside the organisational control of the Director of Finance has any powers to approve such commitments. Failure to comply with this instruction shall be a prima facie breach of any officer's contract of employment

2.5.6 Financial commitments to third parties

These instructions set out the rules on general purchasing and contract tendering. The above also notes the requirements with regard to credit finance commitments. The Board of Directors require that all such commitments and transactions are managed under the authority of the Director of Finance for all expenditure other than for capital works programs where the authority rests with the Director of Clinical Services. Within these rules are clear requirements to ensure the Trust obtains value for money and to ensure that legal commitments are properly authorised.

In principle the Trust will not allow officers to operate outside these delegated powers and commit the Trust to financial obligations with third parties. Applications to do so must be passed to relevant officers as set out in Schemes of Delegation prior to any commitment being offered to any third party.

2.5.7 Bank Accounts

It shall be a disciplinary offence for any officer of the Trust outside the organisational control of the Director of Finance to open or operate any such account.

Accounts relating to non-Trust activities are not allowed to be managed by officers of the trust unless written authority is given by the Director of Finance. In these circumstances these accounts are outside of the remit of the Trust.

The Trust accepts no liability for any misappropriation or fraudulent use of these accounts. It is not appropriate for any officer of the Trust to hold any such account in their own name as it creates a lack of openness in the handling of such funds and may allow that officer's integrity to be called into question, however unjustified that may be.

2.5.8 Hospitality

The Trust Board of Directors recognises the integrity of all Trust employees in the manner in which they carry out their duties on behalf of the Trust. However, it is important to stress in these instructions the Board of Directors' view on the issue of hospitality to ensure that there is no confusion or grounds for uncertainty. These notes cover instances where employees of the Trust wish to offer hospitality to third parties and cases where Trust employees are offered hospitality by third parties.

All Trust employees are reminded that they are responsible for public funds. Where they wish to offer hospitality to third parties this shall be approved in accordance with Schemes of Delegation, having given due regard to materiality and intention. In all cases offers of hospitality to third parties must be incidental to bona fide meetings or seminars and must be capable of justification from critical review. The Chief Executive, but delegated to the Trust Secretary, shall be responsible for maintaining

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a full record of hospitality provided to all Trust staff which has clear explanations of the hospitality offered, the names of all Trust employees and third parties involved and the financial costs incurred by the Trust. Where the costs exceed limits set out in Schemes of Delegation, the record shall also provide a justification of hospitality offered and an assessment of the benefits accruing to the Trust.

English Law prohibits staff from soliciting or receiving any gift, hospitality or consideration of any kind from contractors or their agents, or from any organisation, firm or individual as an inducement or reward for doing or refraining from doing anything in their official capacity or showing favour or disfavour to any person in their official capacity. It shall be understood that a breach of these requirements renders staff liable not only to dismissal but to prosecution under English Law.

The Trust Secretary shall be responsible for maintaining comprehensive records of all offers of hospitality, both accepted and rejected. The completed records shall be available for inspection by the Director of Finance, or designated auditors, at all reasonable times.

All staff must be aware of the potential risks in accepting hospitality, even where they have acted in good faith. Staff should not ask for or accept hospitality that may affect, or be seen to affect, their professional judgement. Hospitality must only be accepted when there is a legitimate business reason and it is proportionate to the nature and purpose of the event.

Particular caution should be exercised when hospitality is offered by actual or potential suppliers or contractors, this can be accepted, and must be declared, if modest and reasonable however, senior approval must be obtained prior to acceptance.

Meals and refreshments:

- Under a value of £25 - may be accepted and need not be declared.
- Of a value between £25 and £75 - may be accepted and must be declared.
- Over a value of £75 - should be refused unless (in exceptional circumstances) senior approval is given. A clear reason should be recorded on the organisation's register(s) of interest as to why it was permissible to accept.
- A common sense approach should be applied to the valuing of meals and refreshments (using an actual amount, if known, or a reasonable estimate).

Travel and accommodation:

- Modest offers to pay some or all of the travel and accommodation costs related to attendance at events may be accepted and must be declared.
- Offers which go beyond modest or are of a type that the organisation itself might not usually offer, need approval by senior staff, should only be accepted in exceptional circumstances, and must be declared. A clear reason should be recorded on the organisation's register(s) of interest as to why it was permissible to accept travel and accommodation of this type. A non-exhaustive list of examples includes:
 - offers of business class or first-class travel and accommodation (including domestic travel)

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- offers of foreign travel and accommodation.

2.5.6 Agency

Agency staff are defined as those who work for the organisation but are not on the payroll of the organisation.

All off payroll arrangements must be approved prior to engagement by the vacancy control panel and authorised by the Director of Finance and Director of Workforce.

No officer of the Trust can engage directly with individuals for the procurement of services. All procurement of agency staff must be through approved frameworks for the specific staff type with the exception of where there is an existing arrangement with an agency supplier in place or where the Trust receives superior quality and better value for money than is available on approved framework agreements and prior approval has been sought as required.

All agency engagements must be within the Trusts regulators notified cap amount. Approval should be sought in line with the Trust's Escalation Policy for Use of Agency Staff for any proposed engagements outside this cap

2.5.6.1 Off Payroll Assurance

Where an individual is engaged by the Trust but not paid through the payroll with PAYE and NIC deducted at source, the Trust are responsible for determining the employment status of the individual.

For all workers employed through a limited company or other body operating PAYE, on the whole of their income for their work, the Trust as the employer will complete a Status Determination Statement (SDS), pass this to the individual or contracting organisation and provide the Trust conclusion and the reasons for coming to it prior to the individual being engaged by the Trust.

3.0 Implementation and dissemination of document

The document will be published on the Trusts intranet site and all staff will be notified on the updated document by a Trust Wide Communication.

4.0 Statement of evidence/references

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Cabinet Office & Crown Commercial Service. (2014) *EU Procurement directives and the UK regulations*. [Online]. Available from: <https://www.gov.uk/guidance/transposing-eu-procurement-directives> .

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<https://transform.england.nhs.uk/information-governance/guidance/records-management-code/> .

[NHS Improvement \(2016\). Capital regime, investment and property business case approval guidance for NHS trusts and foundation trusts](#). [Online]. Available from:
https://www.england.nhs.uk/wp-content/uploads/2020/08/NHSI_Capital_Regime_Investment_Property_Business_Case_Main_Co_mms_V9.0_final_v2.pdf

The Public Contracts Regulation 2015. SI 2015/102. [Online]. Available from:
<https://www.legislation.gov.uk/uksi/2015/102/contents/made> .

5.0 Governance

5.1 Record of changes to document

Version number: 10.0		Date: 21.9.22		
Section Number	Amendment	Deletion	Addition	Reason
2.3.13	Replace current approvers with revised roles.	Head of Business Support/Contracts Manager	Head of Financial Management/Deputy Head of Financial Management	Update to reflect changes to structure
2.3.15	Updated to reflect revised EU thresholds			To reflect changes for bi annual updates.
4.0	Updated references		Additional references	
Appendix B	Update to 2.13		Add Director of Finance to current approval of contracts £250k to £500k.	Ensure relevant governance.
	Update to 8.2	Removal of current limits	Replace with new limits and approval process	Appropriate autonomy for management decisions for realignment of resources
Appendix E	Updated to reflect revised EU thresholds			To reflect changes for bi annual updates.
Appendix F	Updated to reflect revised EU thresholds			To reflect changes for bi annual updates.

5.2 Consultation History

Stakeholders Name/Board	Area of Expertise	Date Sent	Date Received	Comments	Endorsed Yes/No
Terry Whittle	Director of Finance	26.7.22			
Karan Hotchkin	Deputy Director of Finance	26.7.22	12.8.22	Change to regulatory body	Yes
Daphne Thomas	Deputy Director of Finance	26.7.22	12.8.22	Various clarifications on acronyms requested and small changes to wording/EU limits	Yes

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Sue Fox	Deputy Head of Financial Management	26.7.22	2.8.22	Changes to budget virements	Yes
Lisa Johnston	Head of Procurement	26.7.22	26.8.22	Changes to EU thresholds and small clarification changes to Appendix E	Yes
Kwame Mensa-Bonsu	Trust Secretary	26.7.22	26.7.22	Naming convention change only	Yes
Simon Stanyer	Counter Fraud Officer	26.7.22	27.7.22	No changes	Yes
Danielle Petch	Director of Workforce	26.7.22			
John Blakesley	Deputy Chief Executive	26.7.22			

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5.3 Audit and monitoring

This Policy outlines the process for document development will be monitored on an ongoing basis. The centralisation of the process for development of documents will enable the Trust to audit more effectively. The centralisation in recording documents onto a Quality Management database will ensure the process is robust.

Audit/Monitoring Criteria	Tool	Audit Lead	Frequency of Audit	Responsible Committee/Board
The policy is reviewed on an annual basis by Internal Audit	Work through of the policy and field evidence taken at the time of the audit	Internal Auditor	Annual Basis – during the Autumn	Audit Committee

5.4 Equality Impact Assessment

This document has been assessed using the Trust's Equality Impact Assessment Screening Tool. No detailed action plan is required. Any ad-hoc incident which highlights a potential problem will be addressed by the monitoring committee.

Equality Impact Assessment			
Division	Corporate	Department	Finance
Person completing the EqIA	Cheryl Williams	Contact No.	Ext 86290
Others involved:		Date of assessment:	26.7.22
Existing policy/service	Yes	New policy/service	No
Will patients, carers, the public or staff be affected by the policy/service?	Yes		
If staff, how many/which groups will be effected?	All staff		
Protected characteristic	Any impact?	Comments	
Age	NO	Positive impact as the policy aims to recognise diversity, promote inclusion and fair treatment for patients and staff	
Disability	NO		
Gender reassignment	NO		
Marriage and civil partnership	NO		
Pregnancy and maternity	NO		
Race	NO		
Religion or belief	NO		
Sex	NO		

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Sexual orientation	NO	
What consultation method(s) have you carried out?	Circulation by email Face to face meetings	
How are the changes/amendments to the policies/services communicated?	By communication to all Trust users	
Review date of EqIA		

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Appendix A – Preservation of Powers to the Board of Directors and Delegation of Powers

The Board of Directors remains accountable for all of its functions, including those which have been delegated, and would therefore expect to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.

All powers of the Trust which have not been retained as reserved by the Board of Directors or delegated to a Board Committee shall be exercised on behalf of the Board of Directors by the Chief Executive. The Scheme of Delegation identifies any functions which the Chief Executive shall perform personally and those delegated to other directors or officers. All powers delegated by the Chief Executive can be re-assumed by him/her should the need arise.

The Scheme of Delegation shows only the 'top level' of delegation within the Trust. The Scheme is to be used in conjunction with the system of budgetary control and other established procedures within the Trust. Powers are delegated on the understanding that they would not exercise delegated powers in a manner that was likely to be a cause for public concern.

Revised list of matters reserved to the Board

The Board of Directors may determine any matter it wishes in full session within its statutory powers. The following matters are reserved to the Board

Structure and Governance

1. Approval, suspension, variation or amendment of Standing Orders (within scope permitted by regulator)
2. Agreeing levels of delegated authority, any Scheme of Delegation and the Standing Financial Instructions (SFIs).
3. Approval of major changes to the Trust's corporate structure or governance arrangements.
4. Establishment of Board Committees and review of their, membership, chairmen and Terms of Reference.
5. Approval of the Trust's Annual Report and Accounts, Quality Accounts and Annual Healthcare Standards Compliance Statement.
6. The receipt, agreement and action of the annual audit letter from the external auditor and the annual audit report from the internal auditor.
7. Approval of the annual business plan and financial plan.
8. Requiring and receiving the declaration of Directors' interests which may conflict with those of the Trust and determining the extent to which that Director may remain involved with the matter under consideration.

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9. Approval of any proposals that the Constitution of the Trust should be amended, before they are submitted to Monitor.

10. Annual review & revision of the Terms of Reference of the Board and this Schedule of Matters Reserved to the Board.

Finance

11. Specification of financial and performance reporting arrangements.

12. Approval of the Trust's investment policy and authorisation of institutions with which temporary cash surpluses may be held.

13. Approval of contracts, contract bids, joint ventures, partnerships and commitments, including disposal of assets, falling beyond the limits set in the Scheme of Delegation.

14. The approval of the acquisition, disposal or change of use of land and / or buildings (subject to the Independent Regulator's approval in the case of property designated as 'protected' in the Foundation Trust authorisation).

15. The approval of transactions with a value in excess of that currently specified in the table of financial limits as requiring Board of Directors approval, and which are not covered by any specific delegated authority.

16. The agreement of action on litigation against or on behalf of the Trust, including any out of court settlements.

17. The approval of loans with repayment periods in excess of one year.

Planning and Policy

18. Setting the values and strategic direction of the Trust and approving the Trust's Strategic Objectives.

19. Approval of the Trust's 'forward planning' documentation for submission to Monitor

Appendix B – Scheme of Delegation of Powers from the Board of Directors to Officers of the Trust

	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
1.	Capital Projects and Assets		
1.1.1	Approval of capital business cases including leases, which are in the Annual Capital Plan. All PFI schemes and Greater than £1,000,000 £100,000 and less than £1,000,000 to £100,000 Less than £50,000	Board of Directors Trust Executive Committee Clinical Board Investment Group and Charitable Funds Committee if funded by Charitable Funds Executive Directors meeting	This includes bids to the Charitable Funds. These powers may not be further delegated. In the absence of the appropriate officer authorisation must be obtained from the level above. In urgent cases- joint approval by the Chief Executive and DoF required (up to limits of approval by the Trust Executive Committee) All cases involving the employment of medical consultants must have the approval of the Executive Directors. The external referral limit will depend on the regulations currently in force.
1.1.2	Approval of capital business cases including leases not in the Annual Capital Plan All PFI schemes and Greater than £500,000 Up to £500,000	Board of Directors Trust Executive Committee	This includes bids to the Charitable Funds. These powers may not be further delegated. In the absence of the appropriate officer authorisation must be obtained from the level above. In urgent cases- joint approval by the Chief Executive and DoF required (up to limits of approval by the Trust Executive Committee)

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
1.2	<p>Capital expenditure Variations</p> <p>Variation over the original business case figure</p> <p>Greater than £250,000</p> <p>Greater than £25,000 and less than £250,000 or greater than 5% of the original business case whichever is the lower</p> <p>Less than £25,000 or less than 5% of the original business case whichever is the lower</p>	<p>Board of Directors</p> <p>Trust Executive Committee</p> <p>Clinical Board Investment Group</p>	<p>In urgent cases- joint approval by the Chief Executive and DoF required (up to limits of approval by the Trust Executive Committee)</p>
1.3	<p>Approval of capital expenditure including requisitions and invoices and assets under construction (including consultancy)</p> <p>Greater than £250,000</p> <p>£20,000 and above, but less than £250,000</p> <p>Less than 20,000</p>	<p>CEO and DoF</p> <p>DoF and Deputy CEO</p> <p>Associate Director of Estates or Associate Director of IT</p>	<p>These limits are subject to compliance with the trust business case approval process.</p>
1.4	<p>Maintenance of the capital asset register</p>	<p>Director of Finance</p>	<p>Delegated to Senior Capital Accountant</p>

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
1.5	Approval of asset disposals: Land and buildings Other Assets, where asset has a residual value Greater than £100,000 £50,000 and up to £100,000 £10,000 but less than £50,000 £5,000 but less than £10,000 Less than £5,000 Other – where the asset has no residual value	 Board of Directors Board of Directors Chief Executive Director of Finance Executive Directors Capital Project Manager Senior Capital Accountant	 Finance must always be informed to enable the asset register to be updated
2	Contracts		
2.1	Financial appraisal of companies	Director of Finance	Delegated to Deputy Director of Finance
2.2	Authorisation of less than the requisite number of tenders / quotes: For all contracts of £250,000 and above For contracts less than £250,000	 Chief Executive Director of Finance	 Section 2.3.15 for required numbers Section 2.3.15 for required numbers

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
2.3	Authorisation of single tender / single quote action: For all contracts of £250,000 and above For contracts less than £250,000 (illegal under EU Regulations if above EU Threshold)	Chief Executive Director of Finance	
2.4	Single tender / single quote action for maintenance or other support contracts for existing goods or assets where the Trust is contractually tied to specific companies.	Director of Finance	Delegated to Trust Head of Procurement who will maintain a register of contracts approved
2.5	Monitoring of the use of single tender / single quote action A Trust Waiver must be completed and forwarded to the Trust's Head of Procurement	Audit Committee on behalf of Board of Directors	Appropriate records to be maintained by the Director of Finance as the basis for reporting, delegated to Trust Head of Procurement
2.6	Receipt of tenders	Chief Executive	Delegated to Trust Secretary
2.7	All contract opportunities / awards for contracts with an estimated value of £25,000 or more must be advertised in Contracts Finder and the Trust Head of Procurement will co-ordinate this via the appropriate web portal. This does not apply to mini-competitions or direct awards under a framework or contracts awarded under a DPS.		
2.8	Opening of tenders will be actioned via the electronic tendering system which has a full audit trail of the process.)	An officer not directly involved in that particular tender process	
2.9	Permission to consider late and/or irregular tenders	Director of Finance	

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
2.10	Tender ratification and award, including authorisation of any actions resulting from post tender negotiations: All types of tenders greater than £1,500,000 All types up to £1,500,000	Board of Directors Chief Executive or DoF	
2.11	Signing of contracts (including letters of intent): All types of contracts greater than £5,000,000 All types of contracts between £1,000,000 and £5,000,000 All types £250,000 and to £1,000,000 Capital projects/works £100,000 to £250,000 Goods and Services £20,000 to 250,000: Capital Projects/Works up to £100k Goods and Services less than £20,000	Chair of Trust, Chief Executive and Director of Finance Chief Executive and Director of Finance. Director of Finance or Chief Executive Executive Director Associate Director of Estates Associate Directors of Operations, IT and Estates	All Works contracts of £500,000 and above should be sealed; other contracts should be sealed if in the interests of the Trust.
2.12	Approval of new contracts, variations or extensions to contract: All types of contracts greater than £500,000 All types £250,000 and up to £500,000 Capital Projects/Works less than £250,000 Goods and Services less than £250,000	Board of Directors Chief Executive & Director of Finance Director of Finance or Chief Executive Director of Finance	In all contracts the Trust should endeavour to obtain best value for money.

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
2.13	Sealing of documents	Chairman (or Deputy Chairman in the absence of the Chairman) and one Executive/Associate Director	Subsidiary pages of Works contracts to be signed in accordance with Power of Appointment procedure
3	Service Agreements for the Provision of Healthcare		
3.1	Approval of healthcare contracts	Chief Executive	Director of Finance in Chief Executive's absence
3.2	Approval of variations to healthcare contracts: Greater than £500,000 £250,000 and up to £500,000 Less than £250,000	Board of Directors Chief Executive Director of Finance	
3.3	Authorisation of credit notes relating to healthcare contracts: Greater than £500,000 £250,000 and up to £500,000 Greater than £20,000 but less than £250,000 Up to £20,000	Board of Directors Chief Executive Director of Finance Head of Financial Control & Capital /Deputy Director of Finance	
4	Income Generation and Research and Development Contracts		

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
4.1	Approval of income generation contracts and variations or extensions to income generation contracts: Greater than £500,000 £250,000 and up to £500,000 Less than £250,000	Board of Directors Chief Executive Director of Finance	These powers may not be further delegated; in the absence of the appropriate officer authorisation must be obtained from the level above
4.2	Approval of research and development contracts (including variations or extensions) Greater than £500,000 £250,000 and up to £500,000 £100,000 and up to £250,000 Less than £100,000	Board of Directors Chief Executive Director of Finance Director of Patient Care and Chief Nurse or Medical Director	These powers may not be further delegated. In the absence of the appropriate officer authorisation must be obtained from the level above
5	Purchasing and Payments (incl. Payroll)		

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
5.1	<p>Non-Pay (Limits include VAT) Authorisation of revenue requisitions and invoices:</p> <p>Greater than £500,000</p> <p>Greater than £100,000 and up to £500,000</p> <p>Greater than £20,000 and up to £100,000</p> <p>Greater than £1,500 and up to £20,000</p> <p>£1,500 and below</p>	<p>Chief Executive</p> <p>Director of Finance</p> <p>Executive Director</p> <p>Budget Holder, Divisional Directors, Divisional Head of Nursing General Managers and Clinical Director of Pharmacy.</p> <p>Budget Manager, CSU Clinical Directors, Matrons, Operations Manager</p>	<p>These limits are subject to compliance with the trust business case approval process.</p> <p>These limits are the maximum limits for each delegated group and at any time, as deemed necessary, the Finance Director can impose lower limits for each delegated group.</p> <p>For further information please refer to the Authorised Signatory Policy</p>
5.1.1	<p>Prior to incurring pay expenditure which includes agency, interim and temporary staff, the Trusts Vacancy Control Process must be followed as well as the Temporary Staffing Policy incorporating escalation policies for rates outside either framework or NHSE/I caps. Once approved by the Vacancy Control process the following delegated limits apply.</p> <p>Pay including substantive/agency (excluding timesheets) within establishment</p> <p>Over £180,000</p>	<p>Board</p>	

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	Greater than £100,000 and up to £180,000 Greater than £20,000 and up to £100,000 £20,000 and below	Chief Executive or Director of Finance and Executive Director. Budget Holder, Divisional Directors, Divisional Head of Nursing and Associate Director of Operations	
REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
5.2	Authorisation of official orders	Authorised list "List of Trust officers permitted to authorise official orders" (maintained by Director of Finance)	
5.3	Authorisation of payments where it has not been possible to follow the normal requisitioning process: Greater than £50,000 Up to £50,000	Board of Directors Director of Finance	Delegated to the Head of Financial Control & Capital /Deputy Director of Finance
5.4	Authorisation of petty cash payments	Authorisation for re-imburement in line with procedures as outlined in the Authorised Signatory Policy	
5.5	Authorisation of travel claims (Mileage) Maximum value of any single monthly claim is restricted to £2,500 with no claims being older than 3 months unless approved by either the Finance Director or Chief Executive.	Executive Director/Divisional/General manager/Divisional Head of Nursing/Budget Holder/Budget Manager/Delegated Signatory as outlined in the Authorised Signatory List Authorisation for claims older than 3 months can be delegated to the Head of Financial Control & Capital	Any expenses claimed by the Chairman shall be authorised by the Chief Executive, or by the Director of Finance if payments relating to the Chief Executive are included within the claim.

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
5.6	<p>Authorisation of other travel and other allowances outside the Trusts Expenses Policy</p> <p>Up to £300</p> <p>Authorisation of other travel and other allowances as per the Trusts Expenses Policy</p> <p>Up to £300</p> <p>Up to £200</p> <p>Up to £100</p> <p>No claims being older than 3 months unless approved by either the Finance Director or Chief Executive.</p>	<p>Chief Executive</p> <p>Chief Executive/Director of Finance/Directors</p> <p>Budget Holder/Budget Manager</p> <p>Delegated Signatory</p> <p>Can be delegated to the Deputy Director of Finance or Head of Financial Control & Capital</p>	<p>See Expenses Policy for details of other allowable expenses.</p>
5.7	<p>Authorisation of payroll timesheets</p> <p>Maximum value of any single monthly claim is restricted to £2,500 with no claims being older than 3 months unless approved by either the Finance Director or Chief Executive.</p>	<p>Executive Director/Divisional/General manager/Divisional Head of Nursing/Budget Holder/Budget Manager/Delegated Signatory.</p> <p>Authorisation for claims older than 3 months can be delegated to the Head of Financial Control & Capital</p>	<p>See Authorised Signatory Policy</p>
6	Income/debt write-off		

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
6.1	Authorisation of credit notes (non-healthcare income) Greater than £500,000 £250,000 and up to £500,000 Greater than £100,000 but less than £250,000 Greater than £10,000 but less than £100,000 Greater than £5,000 but less than £10,000 up to £5,000	Board of Directors Chief Executive Director of Finance Deputy Director of Finance/ Head of Financial Control & Capital Budget Holder Budget Manager/Divisional Head of Nursing	Delegated to Head of Financial Control & Capital /Deputy Director of Finance
6.2	Authorisation to refer debts to debt collection agency	Director of Finance	Delegated to Head of Financial Control & Capital/Deputy Director of Finance
6.3	Authorisation of debt write-off: Individual debts All values	All write off approval delegated to the Audit Committee	All write offs to be sent to the Audit Committee for approval
7	Losses and special payments		
7.1	Authorisation of losses and special payments, including ex-gratia payments: Greater than £50,000 £10,000 and up to £50,000 Up to £30,000 (Staff Compromise agreements only) Up to £10,000	Board of Directors Chief Executive Director of Workforce Losses and Special Payments Committee or in an emergency Finance Director or Deputy Director of Finance	All losses greater than £100,000 must be approved by Treasury. See losses procedure contained in the General Financial Procedures. After advice taken by lawyers.

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	Greater than £50,000 and less than £500,000	Trust Executive Committee	to limits of approval by the Trust Executive Committee)
	Up to £50,000	Executive Director Meeting	
REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
8.4.2	Approval of Revenue Business Cases (not Capital) NOT included in the annual revenue budget Greater than £500,000 Up to £500,000	Trust Board Trust Executive Committee	In urgent cases- joint approval by the Chief Executive and DoF required (up to limits of approval by the Trust Executive Committee)
9	Stores		
9.1	Management and control of stores: General Pharmacy	Director of Finance Clinical Director of Pharmacy	Delegated to Trust Head of Procurement
10	Bank accounts and payment methods		
10.1	Opening of bank accounts	Director of Finance	
10.2	Signing of cheques for cash, signing of other cheques, and authorisation of electronic payments, cheque and BACs payment schedules	See Table 7.6 and authorised signatory list	Lists to be maintained by the Director of Finance
11	Fees and charges		
11.1	Approval of fees and charges	Director of Finance	With Budget Holder where appropriate
12	Standards of business conduct		
12.1	Maintenance of the register of interests: Board of Directors and Trust Management Executive Staff	Relates to the Chief Executive/ Executive/Associate Directors / Divisional or General Managers/Divisional Head of Nursing	Maintained by Trust Secretary
12.2	Maintenance of gifts and hospitality registers: Board of Directors and Trust Management Executive	Relates to the Chief Executive /	Maintained by Trust Secretary

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REF	RESPONSIBILITY	DELEGATION ARRANGEMENTS	FURTHER INFORMATION
	Staff	Executive/Associate Directors / Divisional or General Managers/Divisional Head of Nursing	
13	Insurance		
13.1	Non-Clinical Insurance	Director of Finance	
13.2	Clinical Insurance	Director of Corporate Affairs	
14.0	Fraud and Irregularity		
14.1	Counter fraud and corruption work in accordance with Secretary of State's Directions	Director of Finance	In liaison with Local Counter Fraud Specialist and Counter Fraud Operational Service as appropriate Delegated to Head of Financial Control & Capital
14.2	Investigation of suspected cases of irregularity not related to fraud or corruption	Director of Finance	Head of Financial Control & Capital
15	Investments		
15.1	Approval of Investment Policy	Board of Directors	
15.2	Investment decisions	Director of Finance	
16	Borrowing		
16.1	Approval of loans:		
	Loans with repayment periods of over one year	Board of Directors	
	Loans with repayment periods of less than one year	Director of Finance	

Appendix C - Guidance for Staff on Reporting Suspicions of Fraud or Corruption

THE TRUST'S POLICY

The Board of Directors is committed to promoting and maintaining an absolute standard of honesty and integrity in dealing with the assets of the NHS. It is therefore also committed to the elimination of fraud or illegal acts (such as theft) within the Trust, to the rigorous investigation of any such cases, and, where fraud or illegality is proven, to ensuring that appropriate disciplinary or other action is taken. The Trust will also take appropriate steps to recover any assets lost as a result of fraud and other illegal acts.

The Board of Directors has established policies and procedures designed to minimise the risk of the Trust suffering as a result of fraud or corruption, and a procedure to be followed in the event of suspected wrongdoing being reported. For the purposes of this guidance, fraud is defined as "the intentional distortion of financial statements or other records, carried out to conceal the misappropriation of assets or otherwise for gain". Corruption is "the offering, giving, soliciting or acceptance of any inducement or reward which may influence a person to act against the interests of the organisation".

The Board of Directors wishes to encourage anyone having reasonable suspicions of irregularities to report them. The Trust's policy, which will be rigorously enforced, is that no employee should suffer as a result of reporting reasonably held suspicions. Any contravention of this policy should be reported to the Chief Executive or Chairman of the Audit Committee.

WHAT TO DO IF YOU HAVE A CONCERN

If you do have a suspicion, discuss it in the first place with the Trust's Local Counter Fraud Specialist or Director of Finance.

The report can be made in confidence. The rights will be protected of any member of staff raising a genuine concern, regardless of whether any subsequent investigation substantiates that concern.

If the Director of Finance and LCFS initial enquiries support the suspicions, the matter will then be investigated and dealt with in accordance with the Secretary of State's Directions to NHS Trusts regarding counter fraud measures.

You may have a concern that you would prefer to raise anonymously. A report received in this way will be taken seriously and, subject to the outcome of the Director of Finance and LCFS initial enquiries, will be investigated as fully as possible. The Local Counter fraud Specialist can be contacted on 07792 653501.

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Alternatively, if for any reason you do not wish to report your concern within the Trust, you can use the NHS Fraud and Corruption Reporting Line: 08702 400 100. This line is available between 8 a.m. and 6 p.m., Monday to Friday.

If you feel it is necessary to report your concerns elsewhere, rather than use any of the above processes, the Public Interest Disclosure Act 1998 gives protection to employees who disclose information to a third party, as long as they do so in certain ways. You should refer to the Trust's 'Whistle blowing' Policy, which is based on the Act, before you take such action.

Appendix D – Summary of Minimum Retention periods for records

(For full details see HSC 1999/053)

No.	Class of Document	Retention Period
	FINANCIAL	
1.	Salaries and Wages Records	10 Years after the termination of employment.
2.	Payroll (list of staff in the pay of the organisation)	6 Years after the termination of employment.
3.	Principal ledger records including cashbook, ledgers and journals.	6 Years after the end of the financial year to which they relate.
4.	Bills, Receipts and Cleared Cheques.	6 Years after the end of the financial year to which they relate.
5.	Debtors Records.	2 years after the end of the financial year in which they are paid or are written off, but at least 6 years in respect of any unpaid account which has not yet been written off.
6.	Creditor Payments	3 Years after the end of the financial year to which they relate.
7.	Invoices	6 Years after the end of the financial year to which they relate.
8.	Minor accounting records; pass books, bank statements, deposit slips, cheques; petty cash expenditure accounts, travel and subsistence records, minor vouchers, duplicate receipt books etc.	2 years after the end of the financial year to which they relate.
9.	Cost accounts prepared in accordance with the directions of the Secretary of State or at the request of the department.	3 years after the end of the financial year to which they relate.
10.	Tax Forms	6 years after the end of the financial year to which they relate.
11.	V.A.T Records	6 years after the end of the financial year to which they relate.

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No.	Class of Document	Retention Period
12.	Budgets including working papers, reports, virements and journals	2 years from the end of the financial year to which they relate.
13.	Major establishment records including personal files, letters or appointments, contract references and related correspondence and records of leave.	6 years after the officer leaves the services of the hospital or on the date on which the officer would reach the age of 70, whichever is the later. Provided that if an adequate summary of the personal and health record is kept for this period, the main records may be destroyed after the officer leaves the hospital's service.
14.	Minor establishment records e.g. leave records, timesheets	2 years from the end of the financial year to which they relate.
15.	Stores Records - Major (Stores Ledger Etc.)	6 years after the end of the financial year to which they relate.
16.	Stores Records – Minor (requisitions, issue notes, transfer vouchers, goods received books, delivery notes etc.)	1.5 years after the end of the financial year to which they relate.
17.	Audit Reports.	2 years after the formal clearance by the appointed auditor.
18.	Accounts – Annual (Final - One set only)	Permanent
19.	Accounts – Working Papers	3 years after the end of the financial year to which they relate.
20.	Non-exchequer funds reports and documents for trust funds.	6 years after the financial year in which the trust monies are finally spent or the gift in kind was accepted.
21	Property Acquisitions / Disposal Records	Permanent
22.	Buildings and engineering works, inclusive of projects abandoned or deferred - key records (e.g. final accounts, surveys, site plans, bills of quantities)	Permanent
23.	Contracts – non-sealed (other) on termination	6 years after the end of the financial year to which they relate.

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No.	Class of Document	Retention Period
24.	Contracts – sealed and associated records	15 years after the end of the financial year to which they relate.
25.	Tenders - Unsuccessful	6 years after the end of the financial year to which they relate.
26.	Inventories (not in current use) of items having a life of less than 5 years	1.5 years after the end of the financial year to which they relate
27.	Records of custody and transfer of keys	1.5 years after the end of the financial year to which they relate.
28.	Patient activity data	3 years after the end of the financial year to which they relate.

Appendix E - Trust Procurement Process Guide to Limits

<p>For purchase greater than:-</p> <ul style="list-style-type: none"> a. £138,760 ex VAT (Goods & Services (non-Light-Touch)) b. £663,540 ex VAT (Light Touch) c. £5,336,937 ex VAT (Works) 	<p>An EU Tender process must be followed.</p> <p>This process can take up to 6 months or more depending on goods/service)</p> <p>It is a legal requirement and cannot be waived, ignored or breached.</p> <p>Refer this to the Head of Procurement</p>
<p>For purchase greater than £50,000 up to:-</p> <ul style="list-style-type: none"> a. £138,760 ex VAT (Goods & Services (non-Light-Touch)) b. £663,540 ex VAT (Light Touch) c. £5,336,937 ex VAT (Works) 	<p>A competitive tender process must be followed.</p> <p>This process can take up to 3 months.</p> <p>Refer this to the Head of Procurement</p>
<p>For purchases of £25,000 and above ex VAT</p>	<p>Unless using an existing contract, framework agreement or DPS, an advert must be placed on Contracts Finder. Similarly, a contract award notice must also be placed on Contracts Finder once the contract is awarded.</p>
<p>For purchase greater than £10,000 and up to £49,999.99 incl VAT</p>	<p>A quotation process must be followed.</p> <p>This process can take up to 1 month</p> <p>Refer this to the Procurement Department</p>

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For purchase greater than £2,000 and up to £9,999.99 incl VAT	A formal written quotation is required
For Purchases up to £1,999.99 incl VAT	The Trust must show best practice only

Appendix F - Trust Procurement Process Guide to Process

<p>For purchase greater than:-</p> <ul style="list-style-type: none"> a. £138,760 ex VAT (Goods & Services (non-Light-Touch)) b. £663,540 ex VAT (Light Touch) c. £5,336,937 ex VAT (Works) 	<p>An EU Tender process must be followed</p> <p>All tenders must be issued and submitted via the Trust's e-tendering portal which is managed by the Procurement Department</p> <p>A written record of evaluation must be kept stating the reason why a contract was awarded to the chosen supplier, to satisfy the Trust's requirement to obtain value for money</p> <p>The tender opportunity and the contract award must be advertised on Contracts Finder (but not before the relevant OJEU notice has been placed)</p> <p>This process can take up to 6 months or more depending on goods/service required</p> <p>It is a legal requirement and cannot be waived, ignored or breached</p> <p>Tenders must be treated as confidential and all documents must be retained in accordance with Trust Records Management Policy</p> <p>Refer this to the Head of Procurement</p>
For purchase greater than £100,000 inc VAT	When considering tendering for any service and in the event that the total spend (aggregated over contract period) is in excess of £100k the service

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	specification must be signed off at Executive Director level and evidenced before the tender can be issued .
For purchase greater than £50,000 up to:- a. £138,760 ex VAT (Goods & Services (non-Light-Touch)) b. £663,540 ex VAT (Light Touch) c. £5,336,937 ex VAT (Works)	<p>Tenders are to be invited from a minimum of 5 suppliers and these should include NHS Terms and Conditions when sent out</p> <p>All tenders must be issued and submitted via the Trust's e-tendering portal which is managed by the Procurement Department.</p> <p>The tender opportunity and the contract award must be advertised on Contracts Finder</p> <p>A written record of evaluation must be kept stating the reason why a contract was awarded to the chosen supplier, to satisfy the Trust's requirement to obtain value for money.</p> <p>Tenders must be treated as confidential and all documents must be retained in accordance with Trust Records Management Policy.</p> <p>Successful and unsuccessful letters must be sent allowing a debrief</p> <p>Refer this to the Head of Procurement</p>
For purchase above £25,000 ex VAT	Unless using an existing contract, framework agreement or DPS, an advert must be placed on Contracts Finder via the Trust's e-tender portal for all quotation / tender opportunities where the total estimated spend is £25,000 or more. Similarly, a contract award notice must also be placed on Contracts Finder once the contract is awarded.
For purchase greater than £10,000 and up to £49,999.99 incl VAT	<p>Quotations are to be invited from a minimum of 3 suppliers</p> <p>All quotations must be in writing and by way of letter, fax or email. Quotations submitted through the Trust's e-tendering solution are acceptable.</p>

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	<p>Quotations must be treated as confidential and all documents must be retained in accordance with Trust Records Management Policy.</p> <p>Refer this to the Procurement Department</p>
For purchase over £2,000 and up to £9,999.99 incl VAT	<p>A formal written quote must be received from the supplier</p> <p>No formal process needs to be followed</p>
For purchases up to £1,999.99 incl VAT	<p>The Trust must show best practice. No written quote is required</p>

To calculate the total contract value, take the annual value and multiply by the number of years of the contract period, INCLUDING any potential contract extension(s), e.g. if £3,000 per annum, then the value of a contract for 3 years plus an option to extend for a further year is £3,000 x 4 = £12,000. You may need to then add on the VAT value – see table above.

Works, services or goods that could reasonably be treated as a single contract shall not be subdivided so as to avoid these rules, thresholds or any legal requirements.

A purchase requisition must be keyed into the Trust procurement system with the relevant documents attached. Orders can only be placed via Trust procurement system and not direct with suppliers. Orders can only be placed via the Purchasing Department and not direct with suppliers

Any equipment being ordered must have a PPQ and Form E completed and attached to the Requisition. Details of the Trust's Equipment Policy can be found on the Trust Intranet under Facilities Department

The Trust is liable to challenge and legal action if the above is not followed and this may also result in compensation payments to suppliers which the Trust would have to pay

These form part of the Trust SFI's and Standing Orders which all staff must be aware of. If you have any doubts or are unsure, contact the Head of Procurement for help and guidance.

Appendix:G - Compliance with Regulatory Bodies

The Trust is bound by the Statutory Financial Regulations as issued by MONITOR

Appendix: H – Schedule 3 Social and Other Specific Services

SCHEDULE 3 SOCIAL AND OTHER SPECIFIC SERVICES

This schedule has no associated Explanatory Memorandum

CPV Code	Description
75200000-8; 75231200-6; 75231240-8; 79611000-0; 79622000-0 (Supply services of domestic help personnel); 79624000-4 (Supply services of nursing personnel) and 79625000-1 (Supply services of medical personnel) from 85000000-9 to 85323000-9; 98133100-5, 98133000-4; 98200000-5; 98500000-8 (Private households with employed persons) and 98513000-2 to 98514000-9 (Manpower services for households, Agency staff services for households, Clerical staff services for households, Temporary staff for households, Home-help services and Domestic services)	Health, social and related services

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CPV Code	Description
85321000-5 and 85322000-2, 75000000-6 (Administration, defence and social security services), 75121000-0, 75122000-7, 75124000-1; from 79995000-5 to 79995200-7; from 80000000-4 Education and training services to 80660000-8; from 92000000-1 to 92700000-8; 79950000-8 (Exhibition, fair and congress organisation services), 79951000-5 (Seminar organisation services), 79952000-2 (Event services), 79952100-3 (Cultural event organisation services), 79953000-9 (Festival organisation services), 79954000-6 (Party organisation services), 79955000-3 (Fashion shows organisation services), 79956000-0 (Fair and exhibition organisation services)	Administrative social, educational, healthcare and cultural services
75300000-9	Compulsory social security services
75310000-2, 75311000-9, 75312000-6, 75313000-3, 75313100-4, 75314000-0, 75320000-5, 75330000-8, 75340000-1	Benefit services
98000000-3; 98120000-0; 98132000-7; 98133110-8 and 98130000-3	Other community, social and personal services including services furnished by trade unions, political organisations, youth associations and other membership organisation services

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CPV Code	Description
98131000-0	Religious services
55100000-1 to 55410000-7; 55521000-8 to 55521200-0 (55521000-8 Catering services for private households, 55521100-9 Meals-on-wheels services, 55521200-0 Meal delivery service) 55520000-1 Catering services, 55522000-5 Catering services for transport enterprises, 55523000-2 Catering services for other enterprises or other institutions, 55524000-9 School catering services 55510000-8 Canteen services, 55511000-5 Canteen and other restricted-clientele cafeteria services, 55512000-2 Canteen management services, 55523100-3 School-meal services	Hotel and restaurant services
79100000-5 to 79140000-7; 75231100-5;	Legal services, to the extent not excluded by regulation 10(1)(d)
75100000-7 to 75120000-3; 75123000-4; 75125000-8 to 75131000-3	Other administrative services and government services
75200000-8 to 75231000-4	Provision of services to the community

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CPV Code	Description
75231210-9 to 75231230-5; 75240000-0 to 75252000-7; 794300000-7; 98113100-9	Prison related services, public security and rescue services to the extent not excluded by regulation 10(1)(h)
79700000-1 to 79721000-4 (Investigation and security services, Security services, Alarm-monitoring services, Guard services, Surveillance services, Tracing system services, Absconder-tracing services, Patrol services, Identification badge release services, Investigation services and Detective agency services) 79722000-1 (Graphology services), 79723000-8 (Waste analysis services)	Investigation and security services
98900000-2 (Services provided by extra-territorial organisations and bodies) and 98910000-5 (Services specific to international organisations and bodies)	International services
64000000-6 (Postal and telecommunications services), 64100000-7 (Post and courier services), 64110000-0 (Postal services), 64111000-7 (Postal services related to newspapers and periodicals), 64112000-4 (Postal services related to letters), 64113000-1 (Postal services related to parcels), 64114000-8 (Post office counter services), 64115000-5	Postal services

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CPV Code	Description
(Mailbox rental), 64116000-2 (Post-restante services), 64122000-7 (Internal office mail and messenger services)	
50116510-9 (Tyre-remoulding services), 71550000-8 (Blacksmith services)	Miscellaneous services