

Scheme of Delegation

This appendix sets out the powers of the Trust ("the Powers") that are reserved to the Board of Directors ("the Board") and the Scheme of Delegation.

All Powers which have not been retained by the Board or delegated to a committee of the Board shall be exercised on behalf of the Board by the Chief Executive. All powers delegated by the Chief Executive can be reassumed by them should the need arise. If the Chief Executive is absent powers delegated to them may be exercised by a nominated Officer after taking appropriate advice from the Chief Financial Officer.

The Board remains accountable for all of its functions, including those which have been delegated. The Board may request at any time information about the exercise of delegated functions to enable it to maintain its monitoring role. In the absence of a Director or Officer to whom powers have been delegated those powers shall be exercised by that Director's or Officer's superior.

The tables below show the scheme of reservation and delegation.

1. Section 1- Scheme of Reservation (Council of Governors)

REF	THE COUNCIL OF GOVERNORS ("The Council")	DECISIONS RESERVED TO THE COUNCIL
NA	THE COUNCIL	<p>The specific statutory powers and duties of the Council of Governors are to:</p> <ul style="list-style-type: none">• appoint and, if appropriate, remove the Chair of the Board;• appoint the Deputy Chair of the Board;• appoint and, if appropriate, remove the other Non-Executive Directors;• decide the remuneration and allowances, and the other terms and conditions of office, of the Chair and the other Non-Executive Directors;• approve the appointment of the Chief Executive;• appoint and, if appropriate, remove the external auditor; and

		<ul style="list-style-type: none"> • receive the annual accounts, any report of the auditor on them and the annual report; • hold the Non-Executive Directors individually and collectively to account for the performance of the Board of Directors; • approve significant transactions, mergers and acquisitions and applications for separation and dissolution; • decide, where the Trust intends to carry out activity which is not providing goods and services for the purposes of the health service in England, whether that work would significantly interfere with the Trust's principal purpose i.e. the provision of goods and services for the Health Service in England or the performance of other functions; • approve any proposed increases in private patient income of 5% or more in any financial year. • approve amendments to the Trust's Constitution (this function is shared with the Trust Board). • to represent the interests of the members of the NHS Foundation Trust and the public.
NA	COUNCIL OF GOVERNORS' NOMINATIONS AND REMUNERATION COMMITTEE	<p>The Council of Governors shall establish the Council of Governors' Nominations and Remuneration Committee to:</p> <ul style="list-style-type: none"> • Periodically review the structure, size and composition (including the skills, knowledge and experience and diversity) required of the Non-Executive Directors and make recommendations to the Council with regard to any changes; • Give consideration to succession planning for Non-Executive Directors, taking into account the challenges and opportunities facing the Foundation Trust and the skills and expertise needed on the Board of Directors in the future and; make recommendations to the Council of Governors concerning plans for succession; • Agree with the Council of Governors a clear process for the nomination of a Non-Executive Director; • For each appointment of a Non-Executive Director, agree a description of the role, capabilities and, expected time commitment required; • Make recommendations for suitable Non-Executive Director / Chair candidates to fill vacant posts within the Committee's remit, for appointment by the Council of Governors; • Make recommendations to the Council of Governors in respect of the re-appointment of any Non-

		<p>Executive Director. Any term beyond six years must be subject to a particularly rigorous review;</p> <ul style="list-style-type: none"> • Make recommendations to the Council of Governors in regard to any matters relating to the removal of office of a Non-Executive Director; • To be consulted by the Board of Directors on the appointment of the Senior Independent Director and to report on this consultation to the Council of Governors ; • To consider the Non-Executive Director appraisal process; • To receive reports on the appraisal of the Chair and Non-Executive Directors from the Senior Independent Director and the Chair of the Trust respectively; • To recommend to the Council of Governors the remuneration, allowances and other terms and conditions for Non-Executive Directors; taking into account the views of the Chair (except in respect of his/her own remuneration, allowances and other terms and conditions), the Chief Executive Officer and any external advisers.
--	--	--

2. Section 2- Scheme of Reservation (Trust Board)

REF	THE TRUST BOARD ('The Board')	DECISIONS RESERVED TO THE BOARD
NA	THE BOARD	<p>General Enabling Provision</p> <p>The Board may determine any matter, for which it has delegated or statutory authority, it wishes in full session within its statutory powers.</p>
NA	THE BOARD	<p>Regulations and Control</p> <ul style="list-style-type: none"> (a) Approval of the Constitution (in accordance with approval framework), a schedule of matters reserved to the Board, Standing Orders and Standing Financial Instructions (SFIs) for the regulation of its proceedings and business. (b) Approval of a scheme of delegation of powers from the Board to employees. (c) 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. (d) Requiring and receiving the declaration of interests from employees which may conflict with those of the Trust via the Audit, Risk & Assurance Committee. (e) Considering instances of failure to comply with the Authorisation, Provider Licence, Constitution and Standing Financial Instructions and taking action where appropriate. (f) Approval of significant changes to organisation structures that require formal consultation under relevant legislation or any changes within a previously approved strategy. (g) To receive reports from committees including those which the Trust is required by the Secretary of State, the Constitution, Standing Financial Instructions or other regulations to establish and to take appropriate action thereon.

		<p>(h) To approve the recommendations of the Trust's committees where the committees do not have executive powers. To establish terms of reference and reporting arrangements of all board committees (and other committees if required).</p> <p>(i) Ratification of any urgent decisions taken by the Chair or Chief Executive in accordance with the Constitution, Scheme of Delegation or Standing Financial Instructions and Standing Orders.</p> <p>(j) Approval of arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust, such as charitable funds.</p> <p>(k) Approval of arrangements relating to the discharge of the Trust's responsibilities as a bailee for patients' property.</p>
NA	THE BOARD	<p>Appointments</p> <p>(a) The establishment, approval of terms of reference, approval of membership including Chairs, reporting arrangements and disbanding of all committees of the Board.</p> <p>(b) The appointment of members to any committee of the Trust and the appointment of representatives on outside bodies.</p> <p>(c) Approval of the Senior Independent Director (having regard to the views of the Council of Governors) from amongst the Non-Executive Directors of the Trust.</p>
NA	THE BOARD	<p>Strategy and Plans</p> <p>(a) Development and approval of the strategic aims, objectives and priorities of the Trust.</p> <p>(b) Approval of the Integrated Business Plan, Operational Plan and Annual Budget (including capital budget) and 5 Year Plan.</p> <p>(c) To approve any joint venture or merger with external organisations and acquisitions, subject to requirements set out in the Constitution.</p>

		<p>(d) Approval of strategy for ensuring quality and clinical governance in services provided by the Trust.</p> <p>(e) Approval of strategy for ensuring equality, diversity and inclusivity in both employment and the delivery of services.</p>
NA	THE BOARD	<p>Policy Determination</p> <p>(a) Approval of strategy and policy in accordance with the provisions of the Scheme of Delegation.</p> <p>(b) Approval and monitoring of the Trust's policies and procedures for the management of risk.</p> <p>(c) Approval of the Trust's Health & Safety Policy.</p>
NA	THE BOARD	<p>Financial and Performance</p> <p>(a) Approval of plans in respect of the application of available financial resources.</p> <p>(b) Approval of the opening or closing of any bank or investment account.</p> <p>(c) Approval of any borrowing.</p> <p>(d) Acquisition, disposal or significant change of use of land and/or buildings (including leases and licences) and approval of the associated financial limits. The introduction or discontinuance of any significant activity or operation. An activity or operation shall be regarded as significant if it has a gross annual income or expenditure (that is before any set off) in excess of £5m, over the contract period, £1m in the case of capital spend.</p> <p>(e) Approval of expenditure in excess of £15m with NHS England approval.</p> <p>(f) Approval of individual compensation payments (patients, former patients, carers and other non-staff) non NHS Resolution above the limits of delegation to the Chief Executive and Chief Financial Officer (for losses and special payments) as referred to in the Scheme of Delegation.</p>

		<p>(g) To approve proposals for action on litigation against or on behalf of the Trust which are over £50,000 except where these are made in accordance with NHS Resolution instructions.</p> <p>(h) Approval of any applications for public dividend capital.</p>
NA	THE BOARD	<p>Reporting Arrangements</p> <p>(a) Continuous appraisal of the affairs of the Trust by means of the receipt of reports as it sees fit from directors, committees and employees of the Trust.</p> <p>(b) All monitoring returns and submissions required by NHS England, the Care Quality Commission, the Charity Commission and any others will be approved by the Board via the Finance, Infrastructure & Digital Committee.</p> <p>(c) Receipt and approval of a schedule of NHS contracts signed in accordance with arrangements approved by the Chief Executive.</p> <p>(d) Consideration and approval of the Trust's Annual Report including the Annual Accounts and the Quality Accounts. The Board of Directors may choose to delegate authority to approve the Annual Report & Accounts to the Audit, Risk & Assurance Committee to meet NHSE's deadline for submission of the Annual Report & Accounts.</p> <p>(e) Receipt and approval of the Annual Report(s) for funds held on trust (e.g. charitable funds).</p>
NA	THE BOARD	<p>Investment Policy</p> <p>(a) To approve the investment policy for exchequer funds and discharge of trustee responsibilities in relation to non-exchequer funds.</p> <p>(b) To approve Private Finance Initiative (PFI) proposals.</p> <p>(c) To approve any purchase of shareholding.</p>

		<p>(d) To review and approve alternatives to NHS Resolution risk pooling schemes.</p> <p>(e) To approve any substantive changes to the Trust's insurance or indemnity arrangements in relation to Directors and staff liability.</p>
NA	THE BOARD	<p>Audit Arrangements</p> <p>(a) The receipt of the annual management letter from the external auditor and agreement of action on the recommendation where appropriate of the Audit, Risk and Assurance Committee.</p> <p>(b) The receipt of the annual report from the Internal Auditor and agree action on recommendations where appropriate of the Audit, Risk and Assurance Committee</p>
<p>Delegation of powers to committees and sub-committees</p> <p>The Board may determine that some of its powers can be exercised by Committees. The Board has delegated some functions to a number of committees, details of which are set out in their respective Terms of Reference.</p> <p>The Board will determine the reporting requirements in respect of those committees. In turn those committees may delegate functions to a number of sub-committees or groups, details of which are set out in their respective Terms of Reference, but the delegate of powers to sub-committees must be expressly authorised by the Board.</p> <p>Staff are authorised to act in accordance with their terms of appointment and in accordance with Trust policies and procedures.</p> <p>The Constitution also specifies delegated authority to directors and the Company Secretary.</p>		

3. Section 3 - Decisions/duties delegated by the Board to Committees within the SFI

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
For full duties and responsibilities see terms of reference for each Board Committee		
SFI pg 10	AUDIT, RISK AND ASSURANCE COMMITTEE	<p>The Committee will advise and support the Board through:</p> <ul style="list-style-type: none"> (a) overseeing Internal and External Audit services; (b) reviewing financial and information systems, monitoring the integrity of the financial statements and any formal announcements relating to the Trust's financial performance and reviewing significant financial reporting judgments; (c) reviewing the establishment and maintenance of an effective system of corporate governance, risk management and internal control, across the whole of the organisation's activities that supports the achievement of the organisation's objectives; (d) monitoring compliance with Standing Orders and SFIs and the scheme of delegation; (e) reviewing schedules of losses and compensations and making recommendations to the Board; (f) Reviewing schedules of debtors/creditors balances over 6 months old and over a <i>de minimus</i> limit as defined by the Audit, Risk and Assurance Committee and related explanations/action plans; (g) Reviewing the arrangements in place to support the Assurance Framework process prepared on behalf of the Board and advising the Board accordingly. (h) Monitoring and reviewing the effectiveness of the Trust's internal audit function and ensuring that it meets any mandatory standards set by NHS England and any relevant UK professional and regulatory requirements; (i) Monitoring the independence and objectivity of the External Auditor; (j) Receiving reports from the Local Counter Fraud Service (LCFS) and monitor the work of the LCFS service.

SFI pg 39	BOARD OF DIRECTORS REMUNERATION COMMITTEE	The Committee shall determine the appropriate remuneration and terms of service for the Chief Executive, Executive Directors posts that will enable the Trust to attract and retain the best candidates.
SFIs pg 66	CHARITABLE FUNDS COMMITTEE	<p>In line with its role as a corporate trustee for any funds held in trust, either as charitable or non- charitable funds, the Board of Directors will establish a Charitable Funds Committee to administer those funds in accordance with any statutory or other legal requirements or best practice required by the Charities Commission.</p> <p>This paragraph must be read in conjunction with the Standing Financial Instructions.</p>

4. Section 4 – Duties from the NHS Foundation Trust Accounting Officer Memorandum (IRG 24/15 5 August 2015)

REF	DELEGATED TO	DUTIES DELEGATED
7	ACCOUNTING OFFICER	<p>The Accounting Officer has responsibility for the overall organisation, management and staffing of the NHS foundation trust and for its procedures in financial and other matters. The Accounting Officer must ensure that:</p> <ul style="list-style-type: none"> • there is a high standard of financial management in the NHS foundation trust as a whole; • financial systems and procedures promote the efficient and economical conduct of business and safeguard financial propriety and regularity throughout the NHS foundation trust; • financial considerations are fully taken into account in decisions on NHS foundation trust policy proposals.
8	ACCOUNTING OFFICER	<p>The essence of the accounting officer's role is a personal responsibility for:</p> <ul style="list-style-type: none"> • the propriety and regularity of the public finances for which he or she is answerable • the keeping of proper accounts; • prudent and economical administration in line with the principles set out in Managing public money¹;

		<ul style="list-style-type: none"> the avoidance of waste and extravagance; <p>the efficient and effective use of all the resources in their charge.</p> <p>¹ www.gov.uk/government/publications/managing-public-money</p>
9	ACCOUNTING OFFICER	<p>The Accounting Officer must:</p> <ul style="list-style-type: none"> personally sign the accounts and, in doing, so accept personal responsibility for ensuring their proper form and content as prescribed by NHS England in accordance with the Act: comply with the financial requirements of the NHS provider licence; ensure that proper financial procedures are followed and that accounting records are maintained in a form suited to the requirements of management, as well as in the form prescribed for published accounts (so that they disclose with reasonably accuracy, at any time, the financial position of the NHS foundation trust); ensure that the resources for which they are responsible as Accounting Officer are properly and well managed and safeguarded, with independent and effective checks of cash balances in the hands of any official; ensure that assets for which they are responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded with similar care, and with checks as appropriate; ensure that any protected property (or interest in) is not disposed of without the consent of NHS England; ensure that conflicts of interest are avoided, whether in the proceedings of the board of directors, council of governors or in the actions or advice of the NHS Foundation Trust's staff, including themselves; ensure that, in the consideration of policy proposals relating to the expenditure for which they are responsible as accounting officer, all relevant financial considerations, including any issues of propriety, regularity or value for money, are taken into account, and brought to the attention of the board of directors.

10	ACCOUNTING OFFICER	<p>Ensure that effective management systems appropriate for the achievement of the NHS Foundation Trust's objectives, including financial monitoring and control systems, have been put in place. An Accounting Officer should also ensure that managers at all levels:</p> <ul style="list-style-type: none"> • have a clear view of their objectives, and the means to assess and, wherever possible, measure outputs or performance in relation to those objectives; • are assigned well-defined responsibilities for making the best use of resources (both those consumed by their own commands and any made available to organisations or individuals outside the NHS Foundation Trust), including a critical scrutiny of output and value for money; • have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.
11	ACCOUNTING OFFICER	<p>Must make sure that the arrangements he/she puts in place for delegation promote good management and that they are supported by the necessary staff with an appropriate balance of skills.</p> <p>Arrangements for internal audit should accord with the objectives, standard and practices set out in the <i>Public Sector Internal Audit Standards</i>²</p> <p>²www.gov.uk/government/publications/public-sector-internal-audit</p>
12	ACCOUNTING OFFICER	<p>See that appropriate advice is tendered to the board of Executives and the council of governors on all matters of financial propriety and regularity and, more broadly, as to all considerations of prudent and economical administration, efficiency and effectiveness. The Accounting Officer will need to determine how and in what terms such advice should be tendered, and whether in a particular case to make specific reference to their own duty as accounting officer to justify, to the Public Accounts Committee (PAC), transactions for which they are accountable.</p>
13	ACCOUNTING OFFICER	<p>Set out in writing thier objection to any proposal or course of action of the Council of Governors or the Board of Directors which may infringe the requirements of propriety or regularity, and the reasons for this objection.</p> <p>Inform NHS England should any decision to proceed be taken which infringes the</p>

		<p>requirements of propriety or regularity despite his/her objection.</p> <p>Inform the Trust's External Auditors and NHS England if the decision is taken and the Accounting Officers objections are overruled.</p>
14	ACCOUNTING OFFICER	Inform the Board of Directors and Council of Governors, of any issue relating to the wider responsibilities for economy, efficiency and effectiveness, and provide advice to the Board of Directors and Council of Governors on a recommended course of action. If the Accounting Officer's advice is not taken, they should seek an instruction to proceed in writing from the Board or Council before proceeding.
16-20	ACCOUNTING OFFICER	The Accounting Officer may be required to appear before the Public Accounts Committee and will furnish the information and evidence required by the Committee.
22	BOARD OF DIRECTORS	Appoint an acting Accounting Officer (normally the Chief Financial Officer) if an Accounting Officer is so incapacitated that he or she will be unable to discharge these responsibilities over a period of four weeks or more.

5. Section 5 – Authorities/duties delegated from Standing Orders

SO REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
1A.1	CHAIR	Final authority in interpretation of Standing Orders (SOs) as set out in the Constitution
3.2.2	CHAIR	Call meetings.
3.8	CHAIR	Give final ruling in questions of order, relevancy and regularity of any matters.
3.13.1	CHAIR	Having a second or casting vote
3.15	BOARD	Suspension of Standing Orders
3.15.5	AUDIT, RISK AND ASSURANCE COMMITTEE	Audit, Risk and Assurance Committee to review every decision to suspend Standing Orders (power to suspend Standing Orders is reserved to the Board)

5.1	BOARD	Formal delegation of powers to sub committees or joint committees and approval of their constitution and terms of reference. (Constitution and terms of reference of sub committees may be approved by the Board.)
4.2	CHAIR & CHIEF EXECUTIVE	The powers which the Board has retained to itself within the Standing Orders and this scheme of reservation and delegation may in emergency be exercised by the Chair and Chief Executive after having consulted at least two Non-Executive Director members.
4.4.1	CHIEF EXECUTIVE	Functions of the Trust which have not been retained as reserved by the Board or delegated to a committee of the Board, shall be exercised by the Chief Executive on behalf of the Board.
4.4.2	CHIEF EXECUTIVE	The Chief Executive shall prepare a scheme of delegation identifying his/her proposals that shall be considered and approved by the Board, subject to any amendment agreed during the discussion.
4.4.4	ALL	Disclosure of non-compliance with Standing Orders and this scheme of reservation and delegation to the Company Secretary as soon as possible.
7.1	THE BOARD	Declare relevant and material interests.
7.15.2	COMPANY SECRETARY	Maintain Register(s) of Interests of members of the Board upon receipt of new or amended information.
8.1.1	DIRECTORS	Comply with the Directors' Code of Conduct and any guidance and best practice advice issued by NHS England.
8.2.2	DIRECTORS	Disclose relationship between self and candidate for staff appointment. (Company Secretary to report the disclosure to the Board.)
9.1	COMPANY SECRETARY/ NOMINATED OFFICER	Keep common seal of the Trust in safe place and maintain a register of sealing.
9.2.3	CHIEF EXECUTIVE	Sign all documents which will be necessary in legal proceedings.

6. Section 6 – Authorities/duties delegated from Standing Financial Instructions

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
SFI 2.4	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Have a duty to disclose any non-compliance with these Standing Financial Instructions to the Chief Financial Officer as soon as possible.
SFI 3.5	CHIEF EXECUTIVE	Responsible as the Accounting Officer to ensure financial targets and obligations are met and have overall responsibility for the System of Internal Control.
SFI 3.4	CHIEF EXECUTIVE & CHIEF FINANCIAL OFFICER	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities.
SFI 3.6	CHIEF EXECUTIVE	To ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions.
SFI 3.7	CHIEF FINANCIAL OFFICER	Responsible for: <ul style="list-style-type: none"> a) Implementing the Trust's financial policies and coordinating corrective action; b) Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared, documented and maintained; c) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position; d) Providing financial advice to members of Board and Officers; e) Maintaining such accounts, certificates etc. as are required for the Trust to carry out its statutory duties.
SFI 3.9	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Standing Financial Instructions and the

		Scheme of Delegation.
SFI 3.10	CHIEF EXECUTIVE	Ensure that any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income are made aware of these instructions and their requirement to comply.
SFI 4.1	AUDIT, RISK AND ASSURANCE COMMITTEE	Review the establishment and maintenance of an effective system of integrated governance, risk management and internal control.
SFI 4.1 (i)	CHAIR OF AUDIT, RISK AND ASSURANCE COMMITTEE	Raise the matter at the Board meeting where Audit, Risk and Assurance Committee considers there is evidence of ultra vires transactions or improper acts.
SFI 4.3	CHIEF FINANCIAL OFFICER	Ensure an adequate internal audit service, for which he/she is accountable, is provided (and involve the Audit, Risk and Assurance Committee in the selection process when/if an internal audit service provider is changed.)
SFI 4.6	HEAD OF INTERNAL AUDIT	Review, appraise and report in accordance with guidance within the Government Internal Audit Standards.
SFI 4.18	CHIEF EXECUTIVE & CHIEF FINANCIAL OFFICER	Monitor and ensure compliance with any relevant guidance issued by NHS England or NHS Counter Fraud Authority.
SFI 4.20	CHIEF FINANCIAL OFFICER	Decide at what stage to involve police in cases of misappropriation and other irregularities not involving fraud or corruption.
SFI 5.1	CHIEF EXECUTIVE	Compile and submit to the Board a Plan which takes into account financial targets and forecast limits of available resources.
SFI 5.4	CHIEF FINANCIAL OFFICER	Submit budgets to the Board for approval
SFI 5.11	CHIEF FINANCIAL OFFICER	Ensure adequate training is delivered on an ongoing basis to budget holders.
SFI 5.15	CHIEF EXECUTIVE	Delegate budget to budget holders.
SFI 5.16	CHIEF EXECUTIVE & BUDGET HOLDERS	Must not exceed the budgetary total or virement limits set by the Board.
SFI 3.7 (b)	CHIEF FINANCIAL OFFICER	Devise and maintain systems of budgetary control.

SFI 5.12 – 5.14	BUDGET HOLDERS	<p>Ensure that:</p> <ul style="list-style-type: none"> • they deliver their budgets as agreed in the Annual Plan • any likely overspending or reduction of income which cannot be met by virement is not incurred without the prior consent of the Board • the amount provided in the approved budget is not used in whole or in part for any purpose other than that specifically authorised subject to the rules of virement • no permanent employees are appointed without the approval of the Chief Financial Officer other than those provided for in the budgeted establishment as approved by the Board • identifying and implementing cost improvements, cost savings and income generation initiatives to achieve a return that meets the requirements of Monitor; and • effective systems exist within the directorate to ensure that all expenditure is authorised in advance of commitment and that the individuals incurring expenditure fully understand their budgetary control responsibilities.
SFI 5.14	CHIEF EXECUTIVE	Identify and implement cost improvements and income generation initiatives with budget holders in line with the Annual Plan and a balanced budget.
SFI 5.20	CHIEF FINANCIAL OFFICER	Submit financial monitoring returns.
SFI 5.20	EXECUTIVE EXECUTIVES	Submit governance returns.
SFI 6.1	CHIEF FINANCIAL OFFICER	Preparation of annual accounts
SFI 6.2	COMPANY SECRETARY	Preparation of the annual report
SFI 6.5	COMPANY SECRETARY	Submit to Annual Report and Accounts to

		NHS England and put forward to be laid before Parliament each year.
SFI 7.1 & 7.2	CHIEF FINANCIAL OFFICER	Managing banking arrangements, including provision of banking services, operation of accounts, preparation of instructions and list of cheque signatories. (Board approves arrangements.)
SFI 7.10	CHIEF FINANCIAL OFFICER	Advise the Board on the Trust's ability to pay interest on and repay capital debt and new borrowing.
SFI 7.10	CHIEF FINANCIAL OFFICER	Report periodically on current debt, loans and overdrafts.
SFI 7.11	BOARD	Approve a list of employees authorised to make short term borrowings on behalf of the Trust.
SFI 7.16	CHIEF FINANCIAL OFFICER	Will advise the Board on investments and report, periodically, on performance of same.
SFI 7.17	CHIEF FINANCIAL OFFICER	Prepare detailed procedural instructions on the operation of investment accounts and on the records to be maintained.
SFI 8.1	CHIEF FINANCIAL OFFICER	Designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all monies due.
SFI 8.5	ALL EMPLOYEES	Duty to inform the Chief Financial Officer of money due from transactions which they initiate/deal with.
SFI 9.2	CHIEF EXECUTIVE	Must ensure the Trust enters into suitable legally binding agreements with service commissioners for the provision of NHS services.
SFI 10.66	CHIEF FINANCIAL OFFICER	Report waivers of tendering procedures to the Audit, Risk and Assurance Committee.
SFI 5.7.4	CHIEF EXECUTIVE	The Chief Executive or his nominated officer should evaluate the quotation and select the quote which gives the best value for money.
SFI 5.7.4	CHIEF EXECUTIVE or CHIEF FINANCIAL OFFICER	No quotation shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these Instructions except with the authorisation of the Chief Executive or

		the Chief Financial Officer.
SFI 5.7.5	CHIEF EXECUTIVE OR NOMINATED REPRESENTATIVE	Responsible for the receipt and safe custody of tenders received.
SFI 5.7.5	CHIEF EXECUTIVE	Shall maintain a register to show each set of competitive tender invitations despatched.
SFI 5.7.9	CHIEF EXECUTIVE & CHIEF FINANCIAL OFFICER	Where one tender is received will assess for value for money and fair price.
SFI 5.7.9	CHIEF EXECUTIVE	No tender shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these Instructions except with the authorisation of the Chief Executive.
SFI 5.7.9	CHIEF FINANCIAL OFFICER	Shall ensure that appropriate checks are carried out as to the technical and financial capability of those firms that are invited to tender or quote.
SFI 5.7.15	CHIEF EXECUTIVE	The Chief Executive shall nominate an officer who shall oversee and manage each contract on behalf of the Trust.
SFI 10.19	CHIEF EXECUTIVE	The Chief Executive shall nominate officers with delegated authority to enter into contracts of employment, regarding staff, agency staff or temporary staff service contracts.
SFI 5.7.18	CHIEF EXECUTIVE	The Chief Executive shall be responsible for ensuring that best value for money can be demonstrated for all services provided on an in-house basis.
SFI	CHIEF EXECUTIVE	The Chief Executive shall nominate an officer to oversee and manage the contract on behalf of the Trust
SFI 11.1	BOARD OF DIRECTORS	Establish a Board of Directors Remuneration Committee.
SFI 11.3	BOARD OF DIRECTORS REMUNERATION COMMITTEE	Report in writing to the Board its decisions and its bases about remuneration and terms of service of Executives
SFI 11.7	CHIEF FINANCIAL OFFICER	Approval of variation to funded establishment of any department.

SFI 11.20	CHIEF FINANCIAL OFFICER	Payroll: (a) specifying timetables for submission of properly authorised time records and other notifications; (b) final determination of pay and allowances; (c) making payments on agreed dates; (d) agreeing method of payment;
SFI 11.21	CHIEF FINANCIAL OFFICER	Issue instructions listed in the SFI.
SFI 11.22	NOMINATED MANAGERS*	(a) Submit time records and other notifications in accordance with agreed timetables. (b) Complete time records and other notifications in required form. (c) Submitting termination forms in prescribed form and on time.
SFI 11.23	CHIEF FINANCIAL OFFICER	Ensure that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies.
SFI 11.19	BOARD	(a) Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; and (b) Deal with variations to, or termination of, contracts of employment.
SFI 12.1	CHIEF FINANCIAL OFFICER	Determine the level of delegation of non-pay expenditure to budget managers.
SFI 12.4	CHIEF FINANCIAL OFFICER	(a) Set out the list of managers who are authorised to place requisitions/ orders for the supply of goods and services. (b) Set out the maximum financial level for each

		requisition/ order and the system for authorisation above that level.
SFI 12.4 (c)	CHIEF FINANCIAL OFFICER	Set out procedures on the seeking of professional advice regarding the supply of goods and services.
SFI 12.7	CHIEF FINANCIAL OFFICER	Shall be responsible for the prompt payment of accounts and claims in accordance with contract terms or national guidance.
SFI 12.8	CHIEF FINANCIAL OFFICER	<ul style="list-style-type: none"> (a) Advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds should be incorporated in standing orders and regularly reviewed; (b) Prepare procedural instructions [where not already provided in the Scheme of Delegation or procedure notes for budget holders] on the obtaining of goods, works and services incorporating the thresholds; (c) Be responsible for the prompt payment of all properly authorised accounts and claims; (d) Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable; (e) A timetable and system for submission to the Chief Financial Officer of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment; (f) Instructions to employees regarding the handling and payment of accounts within the Finance

		(g) Department; Be responsible for ensuring that payment for goods and services is only made once the goods and services are received
SFI 12.9 (b)	APPROPRIATE EXECUTIVE DIRECTOR	Make a written case to support the need for a prepayment.
SFI 12.9 (d)	CHIEF FINANCIAL OFFICER	Approve proposed prepayment arrangements.
SFI 12.10	BUDGET HOLDER	Ensure that all items due under a prepayment contract are received and immediately inform the appropriate Director or Chief Executive if problems are encountered.
SFI 5.9.2.7	CHIEF EXECUTIVE	Authorise who may use and be issued with official orders.
SFI 12.11	OFFICERS	Ensure that they comply fully with the guidance and limits specified by the Chief Financial Officer.
SFI 5.12	CHIEF EXECUTIVE	Capital investment programme: (a) ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on plans (b) responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost; (c) ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences;
SFI 15.1	CAPITAL PRIORITISATION AND MANAGEMENT GROUP	Ensure that a business case is produced for every significant capital expenditure proposal.
SFI 15.2 (f)	CHIEF FINANCIAL OFFICER	Certify professionally the costs and revenue consequences detailed in the

		business case for capital investment.
SFI 15.7	CHIEF FINANCIAL OFFICER	Issue procedures for management of contracts involving stage payments.
SFI 15.4	CHIEF FINANCIAL OFFICER	Issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure.
SFI 15.5	CHIEF FINANCIAL OFFICER	Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender.
SFI 15.6	CHIEF EXECUTIVE	Issue a Scheme of Delegation for capital investment management.
SFI 15.7	CHIEF FINANCIAL OFFICER	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.
SFI 15.10	CHIEF FINANCIAL OFFICER	Maintenance of asset registers and arranging for a physical check of assets against the asset register.
SFI 15.15	CHIEF FINANCIAL OFFICER	Approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
SFI 15.17	CHIEF EXECUTIVE	Overall responsibility for fixed assets.
SFI 15.18	CHIEF FINANCIAL OFFICER	Approval of fixed asset control procedures.
SFI 15.19	BOARD, EXECUTIVE MEMBERS AND STAFF	All significant discrepancies revealed by verification of physical assets to fixed asset registers to be notified to the Chief Financial Officer.
SFI 15.20	BOARD, EXECUTIVE MEMBERS AND STAFF	Responsibility for security of Trust property.
SFI 15.20	EXECUTIVES AND SENIOR OFFICERS	Apply such appropriate routine security practices in relation to Trust property.
SFI 15.20	BOARD, EXECUTIVE MEMBERS AND STAFF	Report any damage to the Trust's premises, vehicles and equipment or any losses in accordance with Trust procedure.
SFI 17.3	CHIEF EXECUTIVE	Delegate overall responsibility for control of stores (subject to the Chief Financial Officer's responsibility for

		systems of control). Further delegation for day-to-day responsibility subject to such delegation being recorded.
SFI 17.3	DESIGNATED PHARMACEUTICAL OFFICER	Responsible for controls of pharmaceutical stocks.
SFI 17.3	DESIGNATED ESTATES MANAGER	Responsible for control of stocks of fuel oil and coal.
SFI 17.4	DESIGNATED MANAGER / PHARMACEUTICAL OFFICER	Security arrangements and custody of keys.
SFI 17.5	CHIEF FINANCIAL OFFICER	Set out procedures and systems to regulate the stores.
SFI 17.6	CHIEF FINANCIAL OFFICER	Agree stocktaking arrangements.
SFI 17.8	CHIEF FINANCIAL OFFICER	Approve alternative arrangements where a complete system of stores control is not justified.
SFI 17.9	CHIEF FINANCIAL OFFICER	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items.
SFI 17.9	DESIGNATED PHARMACEUTICAL OFFICER	Operate system for slow moving and obsolete stock, and report to the Chief Financial Officer evidence of significant overstocking.
SFI 17.11	CHIEF FINANCIAL OFFICER	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers.
SFI 19.1	CHIEF FINANCIAL OFFICER	Responsible for accuracy and security of computerised data.
SFI 19.3	CHIEF FINANCIAL OFFICER	Satisfy themselves that new computer systems (including finance systems) and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy must be obtained from them prior to implementation.
SFI 19.5	CHIEF FINANCIAL	Shall publish and maintain a Freedom of Information Scheme or

	OFFICER	adopt a model Publication Scheme approved by the information Commissioner.
SFI 19.4	RELEVANT OFFICERS	Send proposals for general computer systems to the Chief Financial Officer.
SFI 19.6	CHIEF FINANCIAL OFFICER	Ensure that contracts with other bodies for the provision of computer services for financial applications clearly define responsibility of all parties for security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review.
SFI 19.7	CHIEF FINANCIAL OFFICER	Seek periodic assurances from the provider that adequate controls are in operation.
SFI 19.9	CHIEF FINANCIAL OFFICER	Ensure that risks to the Trust from use of IT are identified and considered and appropriate action taken to mitigate or control risk. This shall include the preparation and testing of appropriate disaster recovery plans
SFI 19.10	CHIEF FINANCIAL OFFICER	<p>Where computer systems have an impact on corporate financial systems the Chief Financial Officer shall need to be satisfied that:</p> <ul style="list-style-type: none"> (a) systems acquisition, development and maintenance are in line with corporate policies such as an Information Technology Strategy; (b) data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists; (c) Finance staff have access to such data; Have adequate controls in place; and (d) such computer audit reviews as are considered necessary are being carried out

SFI 20.2	CHIEF EXECUTIVE	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission and that the Trust will not accept responsibility or liability for patient's property unless the procedures are followed.
SFI 20.3	CHIEF FINANCIAL OFFICER	Provide detailed written instructions on the collection, custody, investment, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of the property of deceased patients and of patients transferred to other premises) for all staff whose duty is to administer, in any way, the property of.
SFI 20.6	DEPARTMENTAL MANAGERS	Inform staff of their responsibilities and duties for the administration of the property of patients.
SFI 23.1	CHIEF EXECUTIVE	Retention of document procedures in accordance with Department of Health Guidance.
SFI 24.1	CHIEF EXECUTIVE	Develop a risk management programme in line with NHS assurance framework requirements, which must be approved and monitored by the Board.
SFI 24.1	BOARD OF DIRECTORS	Approve and monitor risk management programme.
SFI 24.5	BOARD OF DIRECTORS	Decide whether the Trust will use the risk pooling schemes administered by the NHS Litigation Authority or self-insure for some or all of the risks (where discretion is allowed). Decisions to self-insure should be reviewed annually.
SFI 24.6	CHIEF FINANCIAL OFFICER	Where the Board decides to use the risk pooling schemes administered by the NHS Resolution the Chief Financial Officer shall ensure that the arrangements entered into are appropriate and complementary to the risk management programme.
SFI 24.7	CHIEF FINANCIAL OFFICER	Where the Board decides not to use the risk pooling schemes administered by the NHS Resolution for any one or other of the risks covered by the schemes, the Chief Financial Officer shall ensure that

		the Board is informed of the nature and extent of the risks that are self-insured as a result of this decision. The Chief Financial Officer will draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed.
SFI 25.1	CHIEF FINANCIAL OFFICER	Establish procedures for the management of expense claims.
SFI 26.1	CHIEF FINANCIAL OFFICER	Approve the contract or transaction in relation to credit finance commitments
SFI 26.2	CHIEF FINANCIAL OFFICER	Approve leasing agreements and hire purchase undertakings.
SFI 27.9	CHIEF FINANCIAL OFFICER	Maintain such accounts and records as may be necessary to record and protect all transactions and funds of the Trust as trustees of non-exchequer funds.
SFI 27.10	CHIEF FINANCIAL OFFICER	Arrange for the administration of all existing charitable Funds held on Trust
SFI 27.11	CHIEF FINANCIAL OFFICER	Ensure that all charitable Funds held on Trust are currently registered with the Charities Commission in accordance with the Charities Act 2011 or subsequent legislation.
SFI 27.12	CHIEF FINANCIAL OFFICER	The Chief Financial Officer shall recommend the creation of a new charitable fund where funds and/or other assets, received in accordance with the Trust's policies cannot adequately be managed as part of an existing fund
SFI 27.15	ALL OFFICERS	Immediately hand over all gifts, donations and proceeds of fund-raising activities, which are intended for the Trust's use to the Chief Financial Officer.
SFI 27.16	CHIEF FINANCIAL OFFICER	Produce guidelines to Officers as to how to proceed when offered funds.
SFI 27.16 (B)	CHIEF FINANCIAL OFFICER	<p>Ensure that in respect of legacies and bequests,</p> <ul style="list-style-type: none"> • all correspondence concerning a legacy is dealt with on behalf of the Trust; • where necessary, grant of probate is obtained or apply for a grant of letters of administration, where the Trust is the beneficiary; and • that arrangements regarding the

		administration of a will are negotiated with executors and to discharge them from their duty
SFI 27.17	THE BOARD	Give final approval for major appeals, defined as events raising in excess of £100,000.
SFI 27.17	CHARITABLE FUNDS COMMITTEE	Give final approval for smaller appeals, defined as events anticipating to raise less than £100,000
SFI 27.18	CHARITABLE FUNDS COMMITTEE	Be responsible for all aspects of the management of the investment of Funds held on Trust.
SFI 27.18	CHIEF FINANCIAL OFFICER	Be responsible for the appropriate treatment of all investment income.
SFI 27.20	CHARITABLE FUNDS COMMITTEE	Exercise of expenditure discretion (can be delegated to the Chief Financial Officer).
SFI 27.22	CHIEF FINANCIAL OFFICER	Advise the CHARITABLE FUNDS COMMITTEE and, with its approval, shall ensure that appropriate banking services are available to the Trust as corporate trustee
SFI 27.23	CHIEF FINANCIAL OFFICER	<ul style="list-style-type: none"> • Appropriate records of all donated assets owned by the Trust are maintained, and that all assets, at agreed valuations are brought to account; • appropriate measures are taken to protect and/or to replace assets; • donated assets received on trust shall be accounted for appropriately; and • all assets acquired from charitable Funds held on Trust which are intended to be retained within the trust funds are appropriately accounted for.
SFI 27.24	CHIEF FINANCIAL OFFICER	Ensure that regular reports are made to the Charities Committee and the Board with regard to, inter alia, the receipt of Funds held on Trust, investments of these trust funds and the disposition of resources
SFI 27.25	CHIEF FINANCIAL OFFICER	Prepare the Annual Accounts
SFI	CHIEF FINANCIAL	In relation to the non-charitable trust funds

27.26	OFFICER	prepare any required returns to NHS England.
SFI 27.26	CHIEF FINANCIAL OFFICER	Prepare an annual trustees report regarding charitable trust funds and make the required return to the Charities Commission
SFI 27.27	CHIEF FINANCIAL OFFICER	Maintain all financial records to enable the production of reports as above and to the satisfaction of internal and external audit.
SFI 27.28	CHIEF FINANCIAL OFFICER	Determine a basis for the distribution of investment income to the charitable Funds held on Trust and the recovery of administration costs.
SFI 27.29	CHIEF FINANCIAL OFFICER	Ensure that the records, accounts and returns receive adequate scrutiny by the Trust's Internal Audit during the year
SFI 27.30	CHIEF FINANCIAL OFFICER	Advise the Board of the outcome of the annual audit.
SFI 27.31	CHIEF FINANCIAL OFFICER	Identify all costs directly incurred in the administration of all Funds held on Trust and charge such costs to the appropriate trust accounts
SFI 27.33	CHIEF FINANCIAL OFFICER	Ensure that the Trust's liability to taxation and excise duty is managed appropriately
SFI 28.1	CHIEF EXECUTIVE	Ensure that all intellectual property is identified, protected and used for the benefit of the Trust, the NHS and service users.
SFI 28.2	CHIEF EXECUTIVE	Ensure that all intellectual property is identified and properly recorded in the Trust's Intellectual Property register.
SFI 28.3	CHIEF EXECUTIVE	Ensure all third party intellectual property, upon which the Trust's intellectual property relies is properly licensed and confers rights to sub-license as part of the Trust's intellectual property.
SFI 28.4	ALL STAFF	Required to identify and protect the intellectual property of the Trust and ensure that is properly recorded in the Trust's Intellectual Property register.
SFI 28	CHIEF EXECUTIVE	Responsible for compliance with the SFIs as they relate to the identification, protection, use and licensing of Trust and third party intellectual property.