

Standing Financial Instructions

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

Version	Date	Approved by	Amendments
1	April 2025	Board in Common	
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STANDING FINANCIAL INSTRUCTIONS

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

1 Interpretation

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

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

Legislation definitions:

No additional legislation

Other definitions:

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

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

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

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

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

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

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

2 Introduction

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

Compliance with these SFIs

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

Responsibilities and delegations

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

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

Hosting Arrangements

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

Temporary suspension of procedures in exceptional circumstances

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

3 Financial framework

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

4 Business and budget plans

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

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

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

5 **Management of the financial resource**

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

Setting the annual financial plan

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

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

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

Managing and reporting the financial position during the year

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

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

6 **Annual accounts, reports and returns**

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

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

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

NHS service agreements for the provision of services

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

- 7.10.2 are financially sound; and that any contractual arrangement pricing at marginal cost are approved by the and reported to the **Trust Board in common**.
- 7.11 The **Group Chief Finance and Estates Officer** is responsible for ensuring that systems and processes are in place to record patient activity, raise invoices and collect monies due under the agreements for the provision of healthcare services.
- 7.12 **Budget holders** with responsibilities for managing delivery against service agreements must ensure they understand and use the contract monitoring information for the financial management of their service areas.

Research and development

- 7.13 All applications for research funding shall be considered and approved by the research Department. This applies to applications to NHS institutions such as grant requests to the National Institute for Health Research, and non-NHS organisations, including commercial sponsorship organisations, charitable bodies and research councils.
- 7.14 The agreement covering any undertaking of research shall recognise the Trust's policies governing Intellectual Property rights. Where there is any lack of clarity this shall be resolved prior to undertaking the relevant research project.

Concession agreements

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

8 Procurement, tendering and contracting procedure

- 8.1 The Trust is permitted to enter into contracts within the statutory powers delegated to it. The procedure for setting contracts shall comply with those powers and these SFIs, in particular this section 8 and sections 9 and 10, all of which should be read together. Delegated powers of authorisation are granted to Trust officers according to the Scheme of Delegation. A contractual arrangement must be in place for all goods and services procured by the Trust. The nature of the contract or agreement will depend on the goods, services or works being provided. The **Group Chief Finance and Estates Officer** is responsible for signing all contracts and agreements with delegated responsibilities given within the Scheme of Delegation.
- 8.2 All contracts made shall ensure best value for money using the Trust's procurement service provider and processes established by the **Group Chief Finance and Estates Officer**. For each contract a **Trust Officer who is a delegated budget holder** shall be nominated and hence responsible for overseeing and managing the contract on behalf of the Trust.

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

Legislation and guidance regarding public procurement

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

Competitive tendering

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

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

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

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

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

8.11 The procurement service provider shall ensure that:

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

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

Quotations: competitive and non-competitive

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

9 Contracts and purchasing

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

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

Longer term commitments

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

Healthcare Service Agreements

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

In-house services

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

10 Management of non-pay expenditure

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

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

Requisitioning and ordering goods and services

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

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

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

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

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

Prepayments and payments on account

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

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

Payments to contractors by instalments

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

Approvals for Business Cases

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

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

Variations and extensions to contracts

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

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

Joint finance arrangements with local authorities and voluntary bodies

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

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

Board members, directors and specified senior managers

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

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

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

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

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

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

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

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

Other employees

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

Funded establishment and staff appointments

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

Processing payroll

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

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

Travel and subsistence expenses

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

Use of self-employed management consultants and contractors

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

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

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

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

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

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

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

Asset Register

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

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

Security of assets

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

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

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

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

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

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

Banking procedures

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

Tendering and review

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

Trust credit cards

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

Security of cash, cheques and other negotiable instruments

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

- 14.11.4 prescribe systems and procedures for handling cash and negotiable securities on behalf of the Trust.
- 14.12 Where such issues are undertaken by the Shared Business Service, detailed requirements will be specified in a Service Level Agreement with The Shared Business Service.
- 14.13 The Trust's money shall not under any circumstances be used for the encashment of private cheques or cheques for private purposes.
- 14.14 All cheques, postal orders, cash etc, shall be banked intact. Disbursements shall not be made from cash received, except under arrangements approved by the **Group Chief Finance and Estates Officer**.
- 14.15 The holders of safe keys shall not accept unofficial funds for depositing in their safes unless such deposits are in special sealed envelopes or locked containers. It shall be made clear to the depositors that the Trust is not to be held liable for any loss, and written indemnities must be obtained from the organisations or individuals absolving the Trust from responsibility for any loss.

15 **Investments**

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

16 **Management of debtors**

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

17 **Stores and receipt of goods**

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

- 17.1.2 subjected to annual stock take as a minimum, where rolling stock checks are not in place.
- 17.1.3 valued at the lower of cost and net realisable value.
- 17.2 The **Group Chief Finance and Estates Officer** shall:
 - 17.2.1 delegate responsibility for the management of stores to relevant, suitably qualified departmental managers.
 - 17.2.2 (taking expert advice where necessary) define the security arrangements and the custody of keys for any stores and locations in writing. Wherever practicable, stocks should be marked as health service property.
 - 17.2.3 approve alternative arrangements for the management of stores where a complete system of stores control is not justified.
 - 17.2.4 identify those authorised to requisition and accept goods supplied.
- 17.3 The **designated store manager** shall:
 - 17.3.1 Maintain stocks in line with clearly defined local procedures that are consistent with the overall requirements set out by the Trust.
 - 17.3.2 implement periodic review of slow moving and obsolete items; and for condemnation, disposal, and replacement of all unserviceable articles.
 - 17.3.3 report to the **Group Chief Finance and Estates Officer** any evidence of significant overstocking and of any negligence or malpractice in the management and use of stocks

18 External borrowing and Public Dividend Capital

- 18.1 Where applicable, the **Group Chief Finance and Estates Officer** shall advise the **Board in common** on the Trust's ability to pay dividend on, and repay Public Dividend Capital (PDC) and any proposed new borrowing, within the limits set by the DHSC and in accordance with the Trust's Treasury Management Policy. The **Group Chief Finance and Estates Officer** shall also provide periodic reports to the **Board in common** concerning the PDC debt and all loans as applicable.
- 18.2 The **Trust Board in common** shall agree the list of employees authorised to make short term borrowings on behalf of the Trust. This shall include the **Chief Executive** and the **Group Chief Finance and Estates Officer**.
- 18.3 The **Group Chief Finance and Estates Officer** shall prepare detailed procedural instructions concerning applications for loans and shall ensure that:
 - 18.3.1 all short-term borrowings are kept to the minimum period of time possible, consistent with the Trust's overall cashflow position, represent good value for money, and comply with the latest guidance from the DHSC.

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

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

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

20 **Patients' property**

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

21 Funds held on Trust

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

22 Retention of records

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

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

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

Contracts for computer services with other health bodies or outside agencies

- 23.4 The **Group Chief Finance and Estates Officer** shall ensure that any contract for computer services for financial applications with another health organisation or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage. The contract shall also ensure rights of access for audit purposes.
- 23.5 Where another health organisation or any other agency provides a computer service for financial applications, the **Group Chief Finance and Estates Officer** shall periodically seek assurances that adequate controls are in operation.

Risk assessment

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

24 **Risk management**

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

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

25 **Audit**

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

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

Internal Audit

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

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

- 25.9 The **Head of Internal Audit** shall ensure that the audit team is adequately staffed and that there is access to the full range of knowledge, skills, qualifications and experience needed to deliver the internal audit plan in line with NHS internal audit standards as applicable from time to time.
- 25.10 The **Head of Internal Audit** will normally attend Audit Committee **in common** meetings and has an independent right of access to all **Audit Committee members, the Group Chair and Group Chief Executive** of the Trust.
- 25.11 The **Head of Internal Audit** shall be accountable to the **Group Chief Finance and Estates Officer**. The reporting system for internal audit shall be agreed between the **Group Chief Finance and Estates Officer**, the Audit Committee **in common** and the **Head of Internal Audit**. The agreement shall be in writing and shall comply with the guidance on reporting contained in the NHS Internal Audit Standards.
- 25.12 The internal audit service will review, appraise and report upon such matters as required by DHSC and NHSE and the **Trust Board in common**.
- 25.13 Whenever any matter arises which involves, or is thought to involve, irregularities concerning cash, stores, or other property or any suspected irregularity in the exercise of any function of a pecuniary nature, the **Group Chief Finance and Estates Officer** must be notified immediately.
- 25.14 In obtaining third party assurance from other auditors, the **Head of Internal Audit** should follow the Internal Auditors Practitioners Group (IAPG) assurance guidance.

External Audit

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

Counter Fraud and Bribery

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

Security Management

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

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

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

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

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

Gifts

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

Hospitality

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

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

Sponsorship

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

ENDS