

<b>NHS Greater Glasgow and Clyde</b>	<b>Paper No 26/68d&amp;e</b>
<b>Meeting:</b>	<b>NHS GGC Board Meeting</b>
<b>Meeting Date:</b>	<b>25 June 2026</b>
<b>Title:</b>	<b>2026-27 Standing Financial Instructions and Scheme of Delegation</b>
<b>Sponsoring Director/Manager:</b>	<b>Michael Breen, Executive Director of Finance &amp; Deputy Chief Executive</b>
<b>Report Author:</b>	<b>Euan Cronin, Assistant Head of Financial Services</b>

## 1 Purpose

**The purpose of this paper is to** present the Draft 2026-27 Standing Financial Instructions (SFIs) and Scheme of Delegation for consideration, review, amendment (as required), and approval.

Three appendices are attached for members review and consideration.

- Appendix 1 Summary of Changes to Standing Financial Instructions and Scheme of Delegation
- Appendix 2 Draft 2026-27 Standing Financial Instructions
- Appendix 3 Draft 2026-27 Scheme of Delegation

## 2 Executive Summary

**This paper can be summarised as follows:**

The SFIs and Scheme of Delegation have been reviewed and updated for 2026–27. This is part of the Health Board’s annual work to ensure key processes are updated to reflect the most recent legislation and sector guidance.

Key changes for the 2026-27 versions include amendments required to processes following Scottish Government Directors Letter (DLs) issued to health boards.

For example, DL (2025)23 issued in October 2025 introduced additional requirements for agency nursing and non-registration workers. Additional controls round the use of Allied Health Professionals were brought in through DL (2025)22.

Finally, NHSGGC had to update its approach to infrastructure planning following receipt of DL (2025)15.

Changes to the 2026-27 SFIs and Scheme of Delegation also include updates to reflect changes in the Health Board's structure and / or changes in relevant job titles.

For example, the SFIs have been revised for changes in the structure of the Procurement Function and the appointment of new Deputy Directors of Finance.

A high-level summary of the changes included with the draft 2026-27 SFIs and Scheme of Delegation are set out in **Appendix 1**. The full draft 2026-27 SFIs and Scheme of Delegation are attached at **Appendix 2** and **Appendix 3**, respectively.

### **3 Recommendations**

**The NHS GGC Board is asked to consider the following recommendations:**

- Note the changes made to the SFIs and Scheme of Delegation
- Approve the Draft 2026-27 SFIs and Scheme of Delegation.

### **4 Response Required**

This paper is presented for **Approval**.

### **5 Impact Assessment**

**The impact of this paper on NHS GGC's corporate aims, approach to equality and diversity and environmental impact are assessed as follows:**

- |                        |                        |
|------------------------|------------------------|
| • Better Health        | <u>Positive</u> impact |
| • Better Care          | <u>Positive</u> impact |
| • Better Value         | <u>Positive</u> impact |
| • Better Workplace     | <u>Positive</u> impact |
| • Equality & Diversity | <u>Positive</u> impact |
| • Environment          | <u>Positive</u> impact |

### **6 Engagement & Communications**

**The issues addressed in this paper were subject to the following engagement and communications activity:**

- The draft SFIs were circulated with finance senior management and relevant stakeholders for comment
- The Scheme of Delegation was drafted in consultation with the Corporate Governance team.

## **7 Governance Route**

**This paper has been previously considered by the following groups as part of its development:**

- The paper was approved by the Audit and Risk Committee 18 June 2026
- The paper is being presented to NHSGGC Board on 25 June 2026

## **8 Date Prepared & Issued**

Date Prepared: 8 June 2026

Date Issued: 19 June 2026

## **9 Appendices**

- Appendix 1: Summary of Changes to Standing Financial Instructions and Scheme of Delegation
- Appendix 2: Draft 2026-27 Standing Financial Instructions
- Appendix 3: Draft 2026-27 Scheme of Delegation

## APPENDIX 1 – Summary of Changes to Standing Financial Instructions and Scheme of Delegation

### Summary of Proposed Changes – Standing Financial Instructions

Para	Reason for change	Previous Version (v16.2)	Update Draft - v17 (Presented for Approval)
N/A	Three naming change conventions have been made throughout the document. These are changes to job titles.	<ol style="list-style-type: none"> <li>1. Fraud Policy and Fraud Response Plan</li> <li>2. Assistant Director of Finance</li> <li>3. Head Cashier</li> </ol>	<ol style="list-style-type: none"> <li>1. Counter Fraud Policy and Response Plan</li> <li>2. Deputy Director of Finance</li> <li>3. Assistant Head of Financial Services – Treasury, Fixed Assets and Accounts Receivable</li> </ol>
1.2	Changes made are to reinforce the requirement for staff to disclose secondary employment. This will help managers address the continued non-compliance.	<b>Code of Conduct for Staff</b> The Standards of Business Conduct for Staff provides instruction and guidance on how staff should maintain strict ethical standards in the conduct of NHSGGC business. It forms part of the NHSGGC standard contract of employment, and all staff are required to adhere to the Standards	<b>Code of Conduct for Staff</b> The Standards of Business Conduct for Staff provides instruction and guidance on how staff should maintain strict ethical standards in the conduct of NHSGGC business. It forms part of the NHSGGC standard contract of employment, and all staff are required to adhere to the Standards. This includes the requirement to disclose any secondary employment, whether it be within or out with the NHS.
1.2	New requirements have been brought in under DL (2025)23 that Protected Vulnerable Groups (PVG) Scheme membership is mandatory for all regulated roles with children and protected adults under the Disclosure (Scotland) Act 2020.	<b>Code of Conduct for Staff</b> <i>No previous wording</i>	As communicated in DL (2025)3, Protected Vulnerable Groups (PVG) Scheme membership is mandatory for all regulated roles with children and protected adults under the Disclosure (Scotland) Act 2020. All NHS Board Chairs, Non-Executive, Executive and Stakeholder board members must apply under the scheme. The cost of application will be borne by the Board.
2.10	Amendments made to sub-national regional planning text. This reflects changes in guidance detailed in DL (2025)25.	<b>Regional Planning</b>	<b>Sub-National Planning</b> Section on regional planning removed as previous guidance has been superseded by DL (2025)25. New sub-national structures embedded and new requirement to submit a consolidated Scotland West Financial Plan to the SG COO.

Para	Reason for change	Previous Version (v16.2)	Update Draft - v17 (Presented for Approval)
8.8	DL (2025)23 provided guidance to health boards on additional requirements for agency nursing and non-registration workers	<b>Supplementary Staffing – Agency Controls</b>	<b>Supplementary Staffing – Agency Controls</b> Section reworked following consolidation of previous guidance into DL (2025)23.
8.9	SFIs have been updated to include additional controls on the use of Allied Health Profession (AHP) agency workers. This is to ensure SFIs is in line with guidance set out in DL (2025)22.	<b>Supplementary Staffing – AHP Controls</b> <i>No previous wording</i>	<b>Supplementary Staffing – AHP Controls</b> DL (2025)22 introduced controls around the use of Allied Health Profession (AHP) agency workers. All AHP agency shifts should only be filled by agency workers from an agency which appears on the National Procurement Framework (NP50522 – Temporary Agency Allied Health Professionals and Other Clinical Professions). Off-framework agency may only be used where not doing so will result in unacceptable sustained / cumulative deterioration of a service, patient safety, quality of care, system flow, or, otherwise, a breach of NHS GGC's legal obligations.  No current NHS GGC employees or bank workers should be placed on agency shifts within NHS GGC. A six-month cooling period must be applied between the termination of a NHS GGC substantive contract and engagement with NHS GGC via an agency.  All agency workers must only be registered under one agency and all terms and conditions negotiations with agencies and agency workers must be conducted via the staff bank. Agency workers who have not worked for 14 weeks should be removed from lists (this does not apply for those on AHP staff banks who have not worked for 14 weeks).  Where appropriate, a direct engagement approach should be used for AHP agency engagements.

Para	Reason for change	Previous Version (v16.2)	Update Draft - v17 (Presented for Approval)
9.2	The SFIs have been updated to reflect changes in organisational structures. In this case, digital services and operational estates procurement functions brought under control of central procurement.	<b>Board Leads for Delegated Procurement</b> Section included delegated functions for Pharmacy Services, Infrastructure Planning & Delivery, Operational Estates, eHealth, and Central Procurement.	<b>Board Leads for Delegated Procurement</b> Procurement functions reduced to Pharmacy Services, Property & Capital Planning, and Central Procurement.
12.2 – 12.12	New requirements were outlined in DL (2025)15 on approaches to infrastructure planning. The revised SFIs now give clarification of delegated approval limits for business cases and capital proposals.  The section has also been reworked to emphasise infrastructure investment planning / whole system infrastructure planning. The updates also clarify the role of the Capital Planning Group and requirements around business cases.	<b>Capital Investment</b> Scottish Government Funding Bids: <ul style="list-style-type: none"> <li>Up to £3m – Summary Business Case</li> <li>Between £3m and £5m – Standard Business Case</li> <li>Over £10m – Outline Business Case and Full Business Case</li> </ul>	<b>Capital Investment</b> The requirements for SG funding bids, as amended in DL (2025)15, are: <ul style="list-style-type: none"> <li>up to £3m - a letter from the Chief Executive</li> <li>Between £3m and £10m – an Abbreviated Business Case</li> <li>Over £10m – must follow each of the approval stages set out in the SCIM, including an Outline Business Case and Full Business Case</li> </ul>
15.4	The revision is to bring the SFIs in line with the arrangements of the Healthcare Charity.	<b>Approval of Expenditure (Endowments)</b> Individual expenditure items in excess of £250,000 must be authorised by the Trustees.	<b>Approval of Expenditure (Endowments)</b> Individual expenditure items in excess of £250,000 must be authorised by the Trustees who may delegate this responsibility to the Healthcare Charity Committee.
16.5	PCA(M) (2025)05 included frailty within the list of enhanced services. This was also the case within the updated DES Directions issued in 2025. The changes here are to bring the SFIs in line with the new guidance.	<b>Enhanced Services</b> Under the Primary Medical Services (Directed Enhanced Services) (Scotland) Directions 2018 (“DES Directions 2018”)	<b>Enhanced Services</b> Under the Primary Medical Services (Directed Enhanced Services) (Scotland) Directions 2025 (“DES Directions 2025”)  Frailty added as an enhanced service.
16.6	New payment verification directions were issued in 2025 through DL (2025)17. The SFIs have been updated to reflect this.	<b>Payment Verification</b> Payment verification will be undertaken in accordance with the payment verification protocols issued in DL (2023)24.	<b>Payment Verification</b> Payment verification will be undertaken in accordance with the payment verification protocols issued in DL (2025)17.

Para	Reason for change	Previous Version (v16.2)	Update Draft - v17 (Presented for Approval)
18.1	A provision of the Economic Crime and Corporate Transparency Act (ECCTA) came into force on 1 September 2025. This is a corporate criminal risk of failure to prevent fraud. The revised changes outline the steps taken by NHSGGC to meet its new legislative requirements.	<b>Fraud, Other Criminal Offences and Financial Irregularities</b> <i>No previous wording</i>	<b>Fraud, Other Criminal Offences and Financial Irregularities</b> The Economic Crime and Corporate Transparency Act (ECCTA) was enacted in 2023, with the aim of improving the law to ensure that organisations are held accountable for committing serious crimes. A provision of the Act came into force on 1 September 2025 which introduced a corporate criminal offence of 'failure to prevent fraud' (FTPF). FTPF offences must have been carried out by an 'associated person' acting for, or on behalf of, the 'relevant body' and have intended to benefit the relevant body or its clients. NHSGGC meets the criteria of a relevant body and the only defence available is that the relevant body had in place reasonable fraud prevention procedures. The Chief Executive, as the Accountable Officer, is responsible for developing and maintaining effective controls to prevent and detect fraud. The Chief Executive will be supported by the Director of Finance and Fraud Liaison Officer to ensure compliance with the 2023 Act. Further information is included in the Board's Counter Fraud and Response Plan which is available to all employees on Staffnet.
18.6	The wording in this section has been amended to clarify the role of the Board in seeking claims for compensation settlements. The revised wording sets out that whilst the Scottish Government delegated limits apply to the Board, it is the Board that instructs the Central Legal Office who then seeks authorisation from the Scottish Government.	<b>Losses and Special Payments (Reporting)</b> The Audit and Risk Committee will maintain an oversight of the settlement of legal claims and claims for compensation. Where a settlement is above the Board's delegated limit and is forwarded to SGHSCD the Board, the Chief Executive Officer, the Deputy Chief Executive, and the Director of Finance will be notified in accordance with the Scheme of Delegation.	The Audit and Risk Committee will maintain an oversight of the settlement of legal claims and claims for compensation. Where a settlement is above the Board's delegated limit, authorisation is sought from SGHSCD by the Central Legal Office along with prior approval according to the requirements outlined in the Scheme of Delegation. Claims exceeding the Board's delegated limit require authorisation from the Director of Finance, Deputy Chief Executive, or Chief Executive.

## Summary of Proposed Changes – Scheme of Delegation

Para	Reason for change	Previous Version	Update Draft (Presented for Approval)
n/a	Six naming change conventions have been made throughout the document. These are changes to job titles, reporting arrangements and to enable clearer distinctions between board and staff compliance documents.	<ol style="list-style-type: none"> <li>1. Assurance Information Framework</li> <li>2. Head of Procurement</li> <li>3. Assistant Director of Finance</li> <li>4. Director of eHealth</li> <li>5. People Committee / Staff Governance Committee</li> <li>6. Code of Conduct</li> </ol>	<ol style="list-style-type: none"> <li>1. Integrated Performance Quality Reporting</li> <li>2. Director of Procurement</li> <li>3. Deputy Director of Finance</li> <li>4. Director of Digital Services</li> <li>5. People and Staff Governance Committee</li> <li>6. Distinction between Code of Conduct (for Board Members) and Standards of Business Conduct (for staff)</li> </ol>
4.2	To provide clarity on NHSGGC's requirement to report against the Financial Reporting Manual (FReM)	In accordance with Accounts Manual	In accordance with Accounts Manual / UK Treasury FReM
4.4	Clarification of wording. Previous version could be perceived to be that the signatories is required to be from a panel approved by the Board.	2 signatories from panel authorised by the Board	Dual signature from list of authorised signatories
4.5	Changes to reflect new role / job title.	<b>Section 6 – setting of fees and charges</b> Assistant Director of Finance – Corporate Services and Partnerships	Deputy Director of Finance – Financial Planning and Performance
4.10	To align with Standing Financial Instructions.	<b>Section 2 – Approval of business cases (IM&amp;T)</b> <i>No specified limit for Director of Digital Services</i>	Director of Digital Services up to £0.5m
4.10	To align with Standing Financial Instructions.	<b>Section 3 – Property acquisitions and disposals</b> FP&P approval required >£3m CMT approval required between £1.5-3m	FP&P approval required >£5m CMT approval required between £1.5-5m
4.11	To align with Endowments Charter and Endowments Operating Instructions.	<b>Section 2 – Approval of expenditure</b> <ol style="list-style-type: none"> <li>1. HCC approval required for spend &gt;£250k</li> <li>2. Block funding grants approved by the HCC</li> </ol>	<ol style="list-style-type: none"> <li>1. Board of Trustees approval required</li> <li>2. Reference to block grants replaced with recurring funding commitments, approved by the HCC as part of the budgetary cycle</li> </ol>



Para	Reason for change	Previous Version	Update Draft (Presented for Approval)
		<b>Section 7 – Acceptance of endowment funds</b> 3. HCC approval required  <b>Section 8 – Correspondence re legacies</b> 4. Director of Finance as responsible officer  <b>Section 11 – Approval of endowment related policies</b> 5. Reference to Endowment Trustees	3. Board of Trustees approval required  4. HCC approval required and responsible officer changed to Head of Charity  5. Updated to Board of Trustees
4.12	Payment verification protocols republished in 2025. Change is to reference the new protocols.	<b>Section 12 – Payment verification</b> DL (2018)19	DL (2025)17
4.14	Clarification of responsibilities.	<b>Section 3 – Maintenance of register for legal claims</b> Medical Director as responsible officer	Responsible officer changed to Director of Corporate Services and Governance
4.14	To clarify approval is required from one of the Executives listed, not all three.	<b>Section 5 and 6</b> Highest delegated limits require approval from Director of Finance, Deputy Chief Executive, Chief Executive	Highest delegated limits require approval from Director of Finance, or Deputy Chief Executive, or Chief Executive
5.1	New wording widens scope of shared learning beyond claims, FAls and SAERs.	<b>Section 4 – Oversight from shared learning</b> Oversight and reporting of shared learning from legal claims, FAls and SAERs	Oversight and reporting of shared learning from internal and external scrutiny including legal processes.
5.1	Reporting of clinical incidents not captured in previous version.	<b>Section 10 – Reporting of clinical incidents</b> [new section – no previous wording]	Reporting of clinical incidents including SAERs with governance route added through CMT / Clinical and Care Governance Forum / Committee.
5.2	Previous version did not capture incident reporting.	<b>Section 10 – Health and Safety reporting</b> Oversight of compliance with Health and Safety legislative requirements	Oversight of compliance with Health and Safety legislative requirements, including reporting of incidents.

# BOARD OFFICIAL

Para	Reason for change	Previous Version	Update Draft (Presented for Approval)
5.2	Director of Estates and Facilities added as the directorate is the policy owner for many policies pertaining to Health and Safety.	<b>Section 11 – Oversight of policy approvals for Health and Safety</b> Director of Human Resources and Organisational Development / Chief Executive	Director of Human Resources and Organisational Development / Director of Estates and Facilities / Chief Executive
5.6	Updated to provide clarification of responsibilities.	<b>Section 4 – Caldicott Guardian</b> Director of Public Health supported by the Deputy Director of Public Health	Medical Director
5.10	To provide clarification on the reporting of regulatory breaches or fines / penalties as the previous version indicated this was for sustainability related issues only.	<b>Section 8 – Estates, Environmental and Sustainability compliance</b> 1. Oversight of Estates, Environmental and Sustainability compliance within national legislative requirements for Board activities. 2. Sustainability Governance Group noted as an approving committee. 3. Head of Sustainability noted as a responsible officer.	1. Oversight of Estates, Environmental and Sustainability compliance within national legislative requirements, including regulations, permits, notices, and enforcement action/penalties, for Board activities. 2. Approving committee updated to Sustainability Governance Group / Health and Safety Forum (as appropriate). 3. Responsible officer updated to Head of Sustainability / Head of Compliance (as appropriate).
5.10	Removal of duplication	<b>Section 9 – Inquiries and Regulations</b> [duplicate of section 1 in this table]	Duplicated section removed.



## APPENDIX 2

# Standing Financial Instructions

Lead Manager	Fraud Liaison Officer
Responsible Director	Director of Finance
Approved By	NHSGGC Board
Date Approved	June 2026
Date for Review	June 2027
Replaces Previous Version	Standing Financial Instructions - 16th Revision, approved June 2025

## NHS Greater Glasgow & Clyde Standing Financial Instructions

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**NHS Greater Glasgow & Clyde  
Standing Financial Instructions****SECTION 1****INTRODUCTION AND CODES OF CONDUCT****1.1 GENERAL**

These Standing Financial Instructions (SFIs or Instructions) detail the financial responsibilities, policies and procedures to be adopted by NHS Greater Glasgow and Clyde (NHSGGC). They are designed to ensure that its financial transactions are carried out in accordance with the law and Government policy in order to achieve probity, accuracy, economy, efficiency and effectiveness.

These Instructions are issued in accordance with the National Health Service (Financial Provisions) (Scotland) Regulations 1974, Regulation 4, together with the subsequent guidance and requirements contained in NHS Circular No. 1974 (GEN) 88 and annex, the Scotland Act 1998 and MEL (1994) 80, for the regulation of the conduct of the Board, its members and officers, in relation to financial matters. They also reflect the provisions of the Public Bodies (Joint Working) (Scotland) Act 2014.

They will have effect as if incorporated in the Standing Orders for the Proceedings and Business of the Board.

The SFIs identify the financial responsibilities that apply to everyone working for NHSGGC and its constituent organisations. They do not provide detailed procedural advice. However, financial procedural notes will be prepared to reflect the requirements of these SFIs. These statements should therefore be read in conjunction with the relevant financial operating procedures.

Departmental heads with financial responsibilities will fulfil these responsibilities in a way that complies with the requirements of these Instructions, and will put in place, and maintain procedures that comply with the SFIs.

The SFIs are in themselves a component of a wider Risk Management Strategy that seeks to safeguard all of the processes of NHSGGC.

Failure to comply with SFIs is a disciplinary matter which could result in dismissal.

Nothing in these SFIs shall be held to override any legal requirement or SGHSCD directive.

**1.2 CODES OF CONDUCT**

The Code of Conduct under the Ethical Standards in Public Life (Scotland) Act 2000 is issued to all NHSGGC Board Members on appointment and a condition of their appointment is acceptance of, and compliance with, the Code.

The NHSGGC Standards of Business Conduct for Staff embeds the strict ethical standards set out in the national Standards of Business Conduct for NHS Staff [NHS Circular MEL (1994) 48]. In doing so, it also aims to ensure professionally registered staff do not breach the requirements in respect of their Professional Codes of Conduct, and aligns with national NHS whistleblowing and counter fraud arrangements.

The Standards of Business Conduct for Staff provides instruction and guidance on how staff should maintain strict ethical standards in the conduct of NHSGGC business. It forms part of the NHSGGC standard contract of employment, and all staff are required to adhere to the Standards. This includes the requirement to disclose any secondary employment, whether it be within or outwith the NHS.

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NHSGGC is committed to the three essential public values. The three public service values of conduct, accountability, and openness must therefore be at the heart of our activities and not only must we adhere to these principles we must also be seen to do so.

Conduct	An absolute standard of honesty and integrity should be the hallmark of all personal conduct in decisions affecting patients, staff and suppliers; in the use of information acquired in the course of NHSGGC duties; in dealing with the assets of NHSGGC.
Accountability	Everything done by those who work in the organisation must be able to stand the tests of parliamentary scrutiny, public judgments on propriety and meet professional codes of conduct.
Openness	The Board's activities should be sufficiently public and transparent to promote confidence between the Board and its patients, its staff and the public.

To achieve and hold these values, the following key principles should be followed by staff in all their official business.

- Staff should ensure that the interests of patients remain paramount at all times.
- Staff should be impartial and honest in the conduct of their business and should remain beyond suspicion at all times. The Bribery Act 2010 makes it an offence to:
  - a) Offer, promise or give a bribe or
  - b) Request, agree to receive or accept a bribe in return for improperly performing a function or activity.
- Staff should use the public funds entrusted to them to the best advantage of the service, always ensuring value for money.
- Staff should not abuse their official position for personal gain or to benefit their family and/or friends; or seek to advantage or further their private business or other interests in the course of their official duties.

In the first instance, employees should contact their line manager or Head of Department or Director for advice on the application of the Standards.

As communicated in DL(2025)3, Protected Vulnerable Groups (PVG) Scheme membership is mandatory for all regulated roles with children and protected adults under the Disclosure (Scotland) Act 2020. All NHS Board Chairs, Non-Executive, Executive and Stakeholder board members must apply under the scheme. The cost of application will be borne by the Board.

### 1.3 **TERMINOLOGY**

Any expression to which a meaning is given in the Health Service Acts or in the financial regulations made under the Acts shall have the same meaning in these Instructions; and

1. "NHS Greater Glasgow and Clyde" (NHSGGC) is the common name used to define the entity/organisation whose legal name is Greater Glasgow Health Board.
2. "Board" means the Management Committee of NHSGGC/Greater Glasgow Health Board, or such other Committee of the Board to which powers have been delegated.
3. "Budget" means an allocation of resources by the Board, Chief Executive or other officer with delegated authority expressed in financial terms, for the purposes of carrying out, over a specific period, a function or group of functions of the NHSGGC Board.
4. "Chief Officer" means any officer who is directly accountable to the Chief Executive i.e.

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Directors, Chief Officers/Directors of Divisions/HSCPs and some Heads of Department.

5. "Budget Holder" means the Chief Officer or employee with delegated authority to manage finances (income and expenditure) for a specific area of the organisation.
6. "SGHSCD" means Scottish Government Health and Social Care Directorates.
7. "Supervisory Body" means a committee established by the Board with delegated authority to discharge the Board's responsibilities under the Adults with Incapacity (Scotland) Act 2000.
8. "Integration Joint Board" or "Joint Board" means the body corporate established by Scottish Ministers as a consequence of an approved integration plan.
9. Health and Social Care Partnership (HSCP) is the common name for an Integration Joint Board.

### 1.4 **RESPONSIBILITIES AND DELEGATION**

The Board will exercise financial supervision and control by:-

1. formulating the financial strategy;
2. requiring the submission and approval of annual budgets within approved allocations;
3. approving SFIs;
4. defining specific responsibilities placed on directors and employees as indicated in the Scheme of Delegation.

All directors and employees have a general responsibility for the security of the property of NHSGGC, for avoiding loss, for economy and efficiency in the use of resources and for complying with the requirements of these Instructions. Should any difficulty arise regarding their interpretation or application then the advice of the Director of Finance or authorised nominee must be sought before action is taken.

It is the duty of the Chief Executive, managers and heads of department, to ensure that existing staff and all new appointees are informed of their responsibilities within these Instructions. Breaches of these Instructions will be reported to the Director of Finance.

Within these SFIs it is acknowledged that the Chief Executive is personally responsible for the proper management of public funds and for ensuring the regularity, propriety and value for money in the management of the organisation. Accountability for this function is directly to the Scottish Parliament under section 15 of the Public Finance and Accountability (Scotland) Act 2000.

The Chief Executive and Director of Finance will, as far as possible, delegate their detailed responsibilities but they will remain accountable to the Board for financial control.

Without prejudice to the functioning of any other officer of NHSGGC, the Director of Finance will ensure:

1. the design, implementation and supervision of systems of financial control including the adoption of Standing Financial Instructions and the maintenance of effective internal audit arrangements;
2. the preparation, documentation, implementation and maintenance of NHSGGC's financial policies, procedures and systems in support of a comprehensive control environment;
3. the co-ordination of any corrective action necessary to further these policies, procedures

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and systems;

4. the preparation and maintenance of such accounts, costs, estimates etc. for the purposes of carrying out NHSGGC's duties and establishing with reasonable accuracy NHSGGC's financial position;
5. the provision of financial advice to NHSGGC's Board and its officers;
6. the accurate and timely submission to the Scottish Government Health and Social Care Directorates of Annual Accounts and such other reports, returns and monitoring information as may be required to allow the SGHSCD to discharge its responsibilities.

### 1.5 **MODIFICATION AND INTERPRETATION**

The Director of Finance may make minor changes to terminology contained in, or presentation of, these SFIs as required, without seeking approval. Any such changes will be reported to the NHS Board at the time of the annual review of these Instructions.

Wherever the title of Chief Executive or Chief Officer is used in these Instructions, it will be deemed to include such other directors or employees who have been duly authorised to represent them.

Whenever the term "employee" is used it shall be deemed to include directors or employees of third parties contracted to NHSGGC when acting on behalf of NHSGGC.

All references in these Instructions to the singular form will be read as equally applicable to the plural.

NHSGGC has adopted use of the non-gendered pronoun 'they' and this shall be read as being applicable and inclusive of all gender identities.

Any reference to any legislation, provision or guidance should be construed as applying equally to any amendment or later publication of that legislation, provision or guidance.

Any authorisation to sign documents granted to an officer of the Board shall terminate upon that person ceasing (for whatever reason) from being an employee of the Board without further intimation or action by the Board.



## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 2

#### ALLOCATIONS, BUSINESS PLANNING, BUDGETS, BUDGETARY CONTROL AND MONITORING

##### 2.1 INTRODUCTION

NHSGGC will perform its functions within the total of funds allocated by Scottish Ministers and any other source of recognised income. All plans, financial approvals and control systems will be designed to meet this obligation.

##### 2.2 ALLOCATIONS AND REVENUE PLAN

The Director of Finance will:

1. at least once per year, review the bases and assumptions used for distributing allocations and ensure that these are reasonable and realistic and secure NHSGGC's entitlement to funds;
2. submit Financial Plans to the Board for approval, for both revenue and capital expenditure, detailing sources of income and the proposed application of those funds, including any sums to be held in reserve;
3. ensure that the proposed application of funds reconciles to the allocations received and other sources of income;
4. ensure that the Financial Plan states clearly the significant assumptions on which it is based and details any major changes in activity, delivery of service or resources required to achieve the Plan;
5. ensure that the financial contribution to the Health and Social Care Partnership (HSCP) integrated budget is in accordance with the Integration Plan;
6. ensure that the Financial Plan reflects the objectives set out in the Programme Initial Agreement, the Annual Operational Plan, the Strategic Commissioning Plans and the Annual Accountability Reports developed by HSCPs;
7. regularly report to the Board on significant changes to the initial allocation and the uses of such funds.

##### 2.3 PREPARATION AND APPROVAL OF BUDGETS

The Director of Finance will, on behalf of the Chief Executive, prepare and submit budgets for approval by the Board. Such budgets will predominantly cover allocations to Divisions and HSCPs to provide services for the delivery of healthcare and will also identify funding required for the operation of the corporate functions of NHSGGC. Such budgets will:

1. be in accordance with the aims and objectives set out in the 3-year Delivery Plan which is aligned with the 3-year Financial Plan, the Annual Operational Plan and the Strategic Plans developed by HSCPs;
2. accord with workload and manpower plans;

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3. be produced following discussion with appropriate Divisional representatives and other budget holders;
4. be prepared within the limits of available funds; and
5. identify potential risks.

The Director of Finance will establish procedures to monitor financial performance against budget and the Financial Plan, periodically review them and report to the Board. This report will provide an explanation of significant variances from budget and the Financial Plan together with a forecast outturn for the year. It will detail any corrective action required to achieve the Board's financial targets for the year.

All budget holders, and managers, must provide information as required by the Director of Finance to enable budgets to be compiled and monitored, using appropriately defined reporting formats.

The Director of Finance has a responsibility to ensure that adequate financial advice is provided on an ongoing basis to budget holders to help them discharge their budgetary control responsibilities effectively and efficiently.

### 2.4 **BUDGETARY DELEGATION**

The Chief Executive may delegate the management of a budget to permit the performance of a defined range of activities.

This reflects the nature of partnership working, both with other public sector organisations and private agencies providing healthcare services (See also Sections 7 and 17 of these Instructions).

This delegation must be in writing and be accompanied by a clear definition of:

1. the amount of the budget;
2. the purpose(s) of each budget heading;
3. individual and group responsibilities;
4. authority to exercise virement and limits applying;
5. achievement of planned levels of service; and
6. the provision of regular monitoring reports.

The Chief Executive and delegated budget holders must not exceed the budgetary total or virement limits set by the Board.

Any budgeted funds not required for their designated purpose(s) revert to the immediate control of the Chief Executive, subject to any authorised use of virement and an HSCP's facility to carry forward an underspend through the Local Authority's General Reserve.

The Chief Officer of an HSCP may not vire between the Integrated Budget and those budgets which are out with the scope of the Strategic Plan without Board agreement (see also Section 17: Health and Social Care Partnerships).

Where NHSGGC's financial contribution to an HSCP for delegated functions is underspent in year, and the underspend arises from specific management action, in line with the Integration Scheme and the IJB Reserves policy, this will be retained by the Integration Joint Board to

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either, with the exception of ring-fenced budgets, fund additional capacity in-year in line with its Strategic Plan or be carried forward to fund capacity in subsequent years of the Strategic Plan subject to the terms of the Integration Joint Board's Reserves Strategy. The exception is where an unplanned underspend arises due to material differences in the assumptions used in setting the payment to the joint board. In these cases the underspend will be returned to NHSGGC in-year, and its financial contribution will be adjusted recurrently.

NHSGGC shall contain any overspend on the non-integrated budgets within non-integrated resources. Only in exceptional circumstances shall NHSGGC's financial contribution to the Joint Board be amended in order to redirect resources to non-integrated budgets. Any reduction must be approved by the Joint Board.

Non-recurring budgets should not be used to finance recurring expenditure without the authority in writing of the Chief Executive. The Finance, Planning and Performance Committee will oversee the use of non-recurrent funds and reserves to ensure the medium to long term sustainability of NHSGGC.

Any person committing NHSGGC to expenditure must have authority to do so in the Scheme of Delegation. Expenditure for which no provision has been made in an approved budget and not subject to funding under the delegated powers of virement shall only be incurred after authorisation by the Chief Executive, or the Director of Finance or the Board as appropriate in accordance with the Scheme of Delegation.

### 2.5 **BUDGETARY CONTROL AND REPORTING**

The Director of Finance will devise and maintain systems of budgetary control. These will include:

1. financial reports available to the Board, in a form approved by the Board, containing:
  - income and expenditure to date showing trends and forecast year-end position;
  - movements in working capital materially affecting resource limits;
  - capital project spend and projected out-turn against plan;
  - explanations of any material variances from plan;
  - details of any corrective action where necessary;
  - an assessment of financial risk.
2. the issue of timely, accurate and comprehensible advice and financial reports to each budget holder, covering areas for which they are responsible;
3. investigation and reporting of variances from financial, workload and manpower budgets;
4. monitoring of management action to correct variances; and
5. arrangements for the authorisation of in-year budget transfers.

All budget holders are accountable for their budgetary performance. Budget Holders must ensure there is available budget in place before taking any decisions in line with their delegated authority. Each budget holder is responsible for ensuring that:

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1. any likely overspending or reduction of income, which cannot be met by virement, is not incurred without the prior consent as outlined in section 2.4 above;
2. the amount provided in the approved budget is not used in whole or in part for any purpose other than that specifically authorised subject to the rules of virement.

The Chief Executive is responsible for identifying and implementing efficiency and rationalisation programmes together with income initiatives in accordance with the requirements of the Financial Plan and any other guidance received from the SGHSCD from time to time and to thereby ensure a balanced budget.

Chief Officers/Directors of each Division/HSCP must ensure that these budgetary controls and reporting disciplines operate in their Division/HSCP. This supports NHSGGC's overarching budgetary control environment.

### **2.6 MONITORING RETURNS**

The Chief Executive is responsible for ensuring that the appropriate monitoring returns are submitted to the SGHSCD and any other statutory organisation as required.

### **2.7 CAPITAL EXPENDITURE**

The general rules applying to delegation and reporting shall also apply to capital expenditure including the requirement to stay within the Capital Resource limit [See also Section 12 of these Instructions].

### **2.8 SCHEME OF DELEGATION**

The Board shall approve a Scheme of Delegation which will specify:

1. areas of responsibility;
2. nominated officers; and
3. the scope of the delegation in terms of financial value, time span etc.

The Scheme of Delegation will be reviewed and approved by the Board as part of the annual review of Corporate Governance arrangements.

### **2.9 APPROVAL OF CHANGE PROGRAMMES**

A Business Case for proposed changes to existing service provision must be submitted to the Finance, Planning and Performance Committee for approval where the proposal includes major service change, major workforce change or where the revenue implications are unfunded or greater than £1.5m. The proposal must be in accordance with the Board's clinical strategy and reflect the Delivery Plan, the Annual Operational Plan and the HSCP's Strategic Plan

The Business Case should cover the following sections in sufficient detail to explain the proposal:

1. description of proposal;
2. statement of strategic fit;
3. detailed option appraisal, explanation of alternative options reviewed against a set of pre-agreed criteria and scoring summary;
4. financial appraisal, including summary of capital and revenue cost implications of alternative options;
5. overview of preferred option;
6. summary of implementation plan for preferred option with key milestones;

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7. summary of benefit of preferred option;
8. risk management – plan for management of implementation and financial risks associated with preferred option; and
9. confirmation from the Head of Procurement that any preferred procurement route is compliant with procurement rules and legislation.

The sources of funding for the proposed development must be identified with confirmation from existing budget holder(s) that the funds will be available for the proposed purpose. The Director of Finance will certify that additional allocations from SGHSCD identified in the Business Case will be available for that purpose.

Where the revenue implications of a project are up to £1.5m and funded from available resources, a Business Case will be submitted for approval by the Acute Strategic Management Group, the HSCP Board or the Director of Finance as appropriate.

Where an approved Business Case requires third party spend the budget owner will complete a Project Authorisation checklist which will be forwarded to the Director of Procurement or delegate as authority to proceed to Procurement.

### 2.10 **SUB-NATIONAL PLANNING**

The Co-operation and Planning Directions 2025 (the Directions), given under section 2(5) of the National Health Service (Scotland) Act 1978 (the 1978 Act), section 11(2) of the Patient Rights (Scotland) Act 2011 (the 2011 Act) and section 52(2) of the Public Bodies (Joint Working) (Scotland) Act 2014 (the 2014 Act) are provided within DL(2025)25. This supersedes previous guidance on regional planning and introduces collaborative sub-national structures – Scotland East and Scotland West – in order to achieve alignment of planning resources and expertise across each region.

Each sub-national structure will be supported by a Sub-National Planning and Delivery Committee (SPDC) and the NHSGGC Chair will be the Chair of the Scotland West SPDC.

Under the Directions, a consolidated financial plan for Scotland West must be produced and submitted to the Scottish Government Chief Operating Officer.

NHSGGC remains responsible and accountable for the proper exercise of all its statutory functions, and statutory commissioning responsibilities remain unchanged.

### 2.11 **PARTICIPATORY BUDGETS**

Where a participatory budget has been agreed which devolves decision making to local communities or service users expenditure must be compliant with these SFIs in particular Section 9: Non Pay Expenditure and Section 10: Orders, Quotations and Tenders.

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**SECTION 3**

**ANNUAL ACCOUNTS AND REPORTS**

The Director of Finance, on behalf of the Board, will:

1. keep, in such form as the Scottish Ministers may direct, account of all monies received or paid out by NHSGGC;
2. prepare financial returns in accordance with the guidance issued and regulations laid down by the Scottish Ministers, NHSGGC's accounting policies and generally accepted accounting principles;
3. prepare, certify and submit Accounts in respect of each financial year as required by Section 19 of the Public Finance and Accountability (Scotland) Act 2000;
4. ensure that the Accounts comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM), as approved by the Financial Reporting Advisory Board (FRAB), which is in force for the financial year for which the accounts are prepared;;
5. ensure that the Accounts are produced in accordance with the timetable set down by the SGHSCD and by the Auditor General for Scotland; and
6. ensure that there is evidence of compliance with NHSGGC's Corporate Governance measures in accordance with extant guidance issued by the SGHSCD.

NHSGGC's Annual Accounts must be audited by an independent External Auditor (External Audit is dealt with at greater length in Section 4 of these Instructions).

The audited Annual Accounts must be presented to and approved by the Board at a Board meeting.

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### SECTION 4

#### AUDIT

#### 4.1 AUDIT AND RISK COMMITTEE

In accordance with Standing Orders and as set out in guidance issued under NHS MEL (1994) 80, the Board will establish an Audit Committee. This is known as the Audit and Risk Committee.

The purpose of the Audit and Risk Committee is to assist the Board to deliver its responsibilities for the conduct of public business, and the stewardship of funds under its control. In particular, the Committee will seek to provide assurance to the Board that an appropriate system of internal control and risk management is in place to ensure that:

1. business is conducted in accordance with the law and proper standards governing the NHS and its interface with partner organisations;
2. public money is safeguarded and properly accounted for;
3. financial statements are prepared timeously, and give a true and fair view of the financial position of the Board for the period in question; and
4. reasonable steps are taken to prevent and detect fraud and other irregularities.

The Audit and Risk Committee will support the Board and the Accountable Officer by reviewing the comprehensiveness, reliability and integrity of assurances provided to meet the assurance needs of the Board and Accountable Officer. In this context, assurance is defined as an evaluated opinion, based on evidence gained from review, on the organisation's governance, risk management and internal control framework. The Audit and Risk Committee is subject to the guidance in the Audit Committee Handbook published by the Scottish Government.

The Terms of Reference of the Audit and Risk Committee will be reviewed and approved annually by the Board.

Where the Audit and Risk Committee suspects there is evidence of ultra vires transactions, evidence of improper acts, or if there are other important matters that the Committee wish to raise, the Chairman of the Audit and Risk Committee should raise the matter at a full meeting of the Board. Exceptionally, the matter may need to be referred to the SGHSCD (to the NHSS Director of Health and Social Care Finance, Digital and Governance in the first instance).

The Director of Finance will be responsible for ensuring that an adequate internal audit service is provided. The Audit and Risk committee has a key role in ensuring the effectiveness of the internal audit functions including:

- Overseeing the selection process for new internal auditors.
- Reviewing and agreeing the annual internal audit work plan.
- Ensuring recommendations are actioned by the Executive Leadership Team.
- Disseminating audit reports to the relevant Board Committees.
- Encouraging the use of audit reports as improvement tools.
- Monitoring and assessing the effectiveness of the audit team.
- Awarding and termination of the contract for internal audit services.

The Director of Finance will be responsible for arranging the resources required to carry out any review or investigation which is commissioned directly by the Audit and Risk Committee under its Terms of Reference.

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### 4.2 EXTERNAL AUDIT

Responsibilities of external auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice and their work is guided by Financial Reporting Council's Ethical Standard. NHSGGC's Accounts must be audited by auditors appointed by the Scottish Ministers. The Auditor General for Scotland will secure the audit of the Board's Accounts on behalf of the Scottish Ministers.

The external auditor will discharge his reporting responsibilities under the Audit Scotland Code of Audit Practice by providing the following outputs from the audit:-

1. an Audit Certificate on NHSGGC's Statement of Annual Accounts;
2. a Final Report to Board Members; and
3. Management Letters and other reports to management as required.

The Director of Finance will ensure that:-

1. the external auditors receive full co-operation in the conduct of the audit;
2. the Final Report to Board Members together with the audited Accounts are presented timeously to the Board for noting and adoption, and the adopted Accounts are subsequently forwarded to the SGHSCD; and
3. action is taken in respect of all recommendations contained in the external auditor's reports and letters in accordance with the timetable agreed with the external auditor.

The Audit and Risk Committee is responsible for the oversight of NHSGGC's relations with the external auditors including reviewing the scope of the annual audit plan. The external auditor will normally be expected to attend Audit and Risk Committee meetings and has a right of access to the Chair of the Board, all Audit and Risk Committee Members and other Members of the Board. The external auditor will meet on at least one occasion each year with the Audit and Risk Committee without the Director of Finance, other Executive Directors or Board staff being present.

### 4.3 DIRECTOR OF FINANCE

The Director of Finance is responsible for:

1. ensuring that there are arrangements to review, evaluate and report on the effectiveness of internal financial control by the establishment of an internal audit function headed by a Chief Internal Auditor/Audit Manager of sufficient status;
2. ensuring that the internal audit service is adequate and meets NHS mandatory standards;
3. agreeing with the Directors of Finance of partner local authorities which incumbent internal audit team shall undertake the internal audit of an HSCP;
4. ensuring that responses to internal audit reports are provided timeously and that internal audit recommendations are implemented as agreed; and
5. ensuring that, in cases of fraud, the NHS Counter Fraud Service is notified without delay, in accordance with NHSGGC's Counter Fraud Policy and Response Plan and the Partnership Agreement with NHS Counter Fraud Services.



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The Director of Finance will ensure that cases of fraud, misappropriation or other irregularities are investigated in accordance with the Counter Fraud Policy and Response Plan approved by the Audit and Risk Committee.

The Director of Finance will ensure that there is adequate communication between the external and internal auditors to avoid unnecessary overlapping of work.

### 4.4 **INTERNAL AUDIT**

The role of internal audit will be based upon the guidance contained in the Public Sector Internal Audit Standards (PSIASs). These standards are mandatory and specifically it will be the responsibility of the Chief Internal Auditor/Audit Manager to effectively manage the internal audit activity to ensure it adds value to the organisation.

The role of the internal audit team should include:

1. Reviewing accounting and internal control systems;
2. Reviewing the economy, efficiency and effectiveness of operations;
3. Assisting with the identification of significant risks;
4. Examining financial and operating information;
5. Special investigations;
6. Reviewing compliance with legislation and other external regulations.

The Director of Finance or other officers, such as the Chief Internal Auditor/Audit Manager, Fraud Liaison Officer or NHS Counter Fraud Staff acting on the Director of Finance's behalf (including staff of third parties if the internal audit service is outsourced) will be entitled, without necessarily giving prior notice, to require and receive:

1. access to all records, documents and correspondence relating to any financial or other relevant transactions, including documents of a confidential nature (in which case there will be a duty to safeguard that confidentiality);
2. access at all reasonable times to any premises or land of NHSGGC;
3. the production or identification by any employee of any Board cash, stores, or other property under the employee's control; and
4. explanations concerning any matter under investigation.

The Chief Internal Auditor/Audit Manager reports functionally to the Audit and Risk Committee and has a right of access to the Chair of the Audit and Risk Committee, the Chief Executive and the NHS Board Chair.

1. the timetable for completion of reports and provision of responses will be as agreed between the Chief Internal Auditor/Audit Manager and the Director of Finance.
2. the Director of Finance will ensure that appropriate responses are provided and action is taken in respect of all internal audit reports.
3. failure to take any necessary remedial action within a reasonable period will be reported to the Chief Executive.

The Chief Internal Auditor/Audit Manager will normally attend Audit and Risk Committee meetings. The internal auditor will meet on at least one occasion each year with the Audit and

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Risk Committee without the Director of Finance, other Executive Directors or Board staff being present.

The Chief Internal Auditor/Audit Manager will prepare an annual audit report for consideration of the Audit and Risk Committee. The report must cover:

1. a statement on the adequacy and effectiveness of NHSGGC's internal controls based on the audit work undertaken during the year;
2. major internal control weaknesses identified;
3. progress on the implementation of internal audit recommendations; and
4. progress against the internal audit annual plan over the previous year.

The annual audit report prepared for an HSCP will be made available to the Audit and Risk Committee.

The Chief Internal Auditor/Audit Manager will prepare a strategic audit plan for consideration and approval of the Audit and Risk Committee. The plan will normally cover a period of three years and will be based on an assessment of the risks facing NHSGGC. Each year the Chief Internal Auditor/Audit Manager should update the plan and re-present it to the Audit and Risk Committee for approval.

The Strategic Audit Plan will be translated into an agreed Annual Plan which identifies the specific subjects to be audited in the coming year including any provision for contingencies and ad hoc work.

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### SECTION 5

#### BANKING ARRANGEMENTS

##### 5.1 GENERAL

The Director of Finance is responsible for managing NHSGGC's banking arrangements and for advising the Board on the provision of banking services and the operation of accounts, including the levels of delegated authority.

##### 5.2 BANKING PROCEDURES

All funds will be held in accounts in the name of NHSGGC, subject to para 5.5 on Project Bank Accounts, and accounts may only be opened by the Director of Finance. Bank accounts operated by members of staff in any capacity should not be addressed to Board premises without the approval of the Director of Finance. Similarly non-NHSGGC entities should not use Board premises as an address for correspondence as to do so may imply a relationship with the Board.

Only authorised signatories may draw on these accounts. The Director of Finance will approve and maintain a list of authorised signatories for this purpose.

All transactions relating to Board business must be reflected through these accounts.

The use of NHSGGC funds for making personal loans or for cashing personal cheques is not permitted.

The Director of Finance is responsible for:

1. establishing bank accounts;
2. establishing separate bank accounts for NHSGGC's non-exchequer funds;
3. defining the use of each account; and
4. ensuring that payments made from bank accounts do not exceed the amount credited to the account except as detailed in section 5.3 below.

The Director of Finance will ensure that detailed written instructions on the operation of bank accounts will include:

1. the conditions under which each bank account is to be operated;
2. a list of those authorised to sign cheques or other orders drawn on NHSGGC's accounts, including specimen signatures and the level of authority delegated to each signatory;
3. a list of those authorised to authenticate electronic payments.

The Director of Finance must advise NHSGGC's bankers in writing of the conditions under which each bank account is to be operated. This will include a list of authorised signatories with specimen signatures and the level of authority delegated to each.

The Director of Finance will advise NHSGGC's bankers of the conditions under which any on-line banking service to which NHSGGC subscribes is to be operated, including lists of those authorised to approve transfers between accounts and BACS payments to other bodies, together with levels of authority.

**NHS Greater Glasgow & Clyde  
Standing Financial Instructions****5.3 BANK ACCOUNTS**

The balances of accounts holding exchequer funds should not exceed any limits that may be set, from time to time, by the SGHSCD. All surplus funds must be maintained in accordance with the banking guidelines issued by SGHSCD.

Balances in commercial bank accounts should be kept to a minimum consistent with the principles of not providing funding in advance of need and avoiding accounts being overdrawn. Bank accounts will not be permitted to be overdrawn, pooling arrangements on bank accounts maintained in the same name and in the same right notwithstanding.

**5.4 TENDERING AND REVIEW**

The Director of Finance will review the banking arrangements of NHSGGC at regular intervals to ensure they reflect best practice and represent best value for money.

Banking services will be subject to the procurement procedures set out in Section 10 of these Instructions.

**5.5 PROJECT BANK ACCOUNTS**

A Project Bank Account (PBA) operates as a legal trust through the signing of a trust deed by the trustees (NHSGGC and the main contractor) which complies with the law of Scotland and which names the beneficiaries to be paid from the PBA (main contractor and sub-contractors). They will be set up by NHSGGC (the commissioning body) and opened in joint names with the main contractor. The Director of Finance will oversee the opening of the PBA which will operate the authorisation of payments for qualifying projects in the same way other construction assessments/interim certificates are made at present on construction schemes within NHSGGC.

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### SECTION 6

#### **INCOME, SECURITY OF CASH, CHEQUES AND OTHER NEGOTIABLE INSTRUMENTS**

##### **6.1 INCOME SYSTEMS**

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

All staff charged with the responsibility of administering monies have a duty to ensure that these funds are safeguarded and that any monies received are banked promptly.

##### **6.2 INCOME FROM EXTERNAL BODIES**

Where services are provided to external bodies, and the fees or charges are not determined by SGHSCD or by Statute, those responsible for that service must ensure that an appropriate charge is made which recovers all relevant overheads. These charges should be reviewed annually. Independent professional advice on matters of valuation will be taken as necessary. Where income generation work is not undertaken as part of an NHS Body's function under the National Health Service (Scotland) Act 1978, appropriate insurance cover or indemnity must be obtained which covers the Board's legal liability arising from such work. Any additional cost incurred must be recovered by the fees charged.

Employees entering into arrangements whereby fees are charged to, or income received from, a third party must inform the relevant senior financial officer who will advise on an appropriate level of fee and authorise the arrangement. The relevant senior financial officers are:-

- |        |                                                                                                                                                                                         |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board: | <ul style="list-style-type: none"> <li>a) the Director of Finance</li> <li>b) the Deputy Director of Finance – Financial Services, Capital and Payroll</li> </ul>                       |
| Acute: | <ul style="list-style-type: none"> <li>a) the Director of Finance</li> <li>b) the Deputy Director of Finance – Acute and Access</li> <li>c) the Directorate Heads of Finance</li> </ul> |

HSCPs: the CFO of the HSCP in conjunction with the Director of Finance or the Deputy Director of Finance – Financial Planning and Performance where appropriate.

Fees may be waived only on the authority of one of the aforementioned.

Advice should be obtained in relation to non-standard contracts and agreements. Prior approval will be required before contacting the NHS Scotland Central Legal Office.

Departments must maintain a register of all such contracts and agreements. The register will be reviewed by the relevant Head of Finance or Chief Financial Officer annually.

Intellectual Property and any income generated will be managed in accordance with NHS MEL (1998) 23, the Policy Framework for managing Intellectual Property in the NHS arising from Research and Development and HDL (2004) 09, Management of Intellectual Property in the NHS.

##### **6.3 GRANTS AWARDED BY OTHER PARTIES**

Where a grant is awarded to NHSGGC by a third party in respect of a specific project or piece of work, the Director of the department receiving the grant should discuss with the Director of Finance the accounting arrangements and any requirement for the grant to be audited.

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### 6.4 **DEBT RECOVERY**

The Director of Finance is responsible for ensuring that appropriate recovery action on all outstanding debts is taken.

Income not received/bad debts should only be written-off with the appropriate authority and dealt with in accordance with the losses procedures detailed in section 18 "Fraud, Losses and Legal Claims".

Systems should be put in place to prevent overpayments, but where they do occur, overpayments should be detected and recovery initiated. Write-off of unrecovered amounts is also covered in section 18 as referred to above.

### 6.5 **SECURITY OF CASH, CHEQUES AND OTHER NEGOTIABLE INSTRUMENTS**

The Director of Finance is responsible for ensuring:

1. the approval of the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable;
2. the appropriate ordering and secure control of any such stationery; and
3. that systems and procedures for handling cash and negotiable securities on behalf of NHSGGC are in place;

In addition, the Director of Estates and Facilities is responsible for ensuring:

1. the provision of adequate facilities and systems for employees whose duties include collecting and holding of cash, including the provision of safes or lockable cash boxes, the procedures for keys, and for coin operated machines; and
2. that a system for the transportation of cash is in place.

The use of Board funds for making personal loans or for cashing personal cheques is not permitted.

Cash balances held on NHSGGC premises will be kept to the minimum required for the provision of NHSGGC services. Any increase or decrease in the level of funds held, whether temporary to cover exceptional periods or permanent, must be authorised by the Assistant Head of Financial Services – Income, Treasury, and Fixed Assets.

All cheques, cash and other negotiable instruments should be banked intact promptly, to the credit of the prescribed income or debtors account. The makeup of cash banked may be altered where change is required by the site provided the total amount of cash banked is unchanged. Cheques may not be substituted for cash and disbursements may not be made from cash received.

The holders of safe keys should not accept unofficial funds for depositing in their safes.

Keys should be held on the keyholder's person or kept secure at all times. Keys should not be kept in, or on, desks (either hidden or otherwise). A spare safe/petty cash key should be held by a manager outwith the Cash Office for instances where the keyholder has an unplanned absence. The manager will take adequate precautions surrounding the security of the spare key and will keep a record of any instances where it is issued.

During the absence (e.g. on holiday) of the holder of a safe or cash box key, the officer who acts in their place is subject to the same controls as the normal holder of the key. There

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should be a written discharge for the safe and/or cash box contents on the transfer of responsibilities and the handover certificate must be retained for inspection.

Any loss or shortfall of cash, cheques, or other negotiable instruments, however occasioned, shall be reported immediately in accordance with the agreed procedure for reporting losses (see section 18 – Fraud, Losses and Legal Claims).

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 7

#### HEALTHCARE SERVICE PROVISION

##### 7.1 INTRODUCTION

The Board will approve, within the context of the HSCP Strategic Plans and the Annual Operational Plan, the particular arrangements for healthcare services for the population on an annual basis. The Chief Executive is responsible for ensuring that

1. appropriate agreements are in place with healthcare service providers (both within and out with the NHS); and
2. agreements for healthcare are made with due regard to the guidance on planning and priorities issued by the SGHSCD, as well as the need to achieve value for money and to minimise risk. Agreements must ensure that the agreed activity levels are appropriate in terms of the demand for services and NHSGGC's allocation.

Appropriate agreements should be in place for:

1. the provision of healthcare services to NHSGGC by other NHS bodies and by bodies out with the NHS; and
2. the provision of healthcare services to other NHS bodies by the Board.

The Director of Public Health, in their capacity as the Board's Caldicott Guardian, will ensure that all systems operate in such a way as to maintain patient confidentiality in terms of the Data Protection Regulations and Caldicott guidance.

##### **NHS Bodies**

Where the healthcare services are provided to NHSGGC by another NHS Board, or where healthcare services are provided to another NHS body by NHSGGC, a Service Level Agreement (SLA) should be prepared specifying the level of activity expected of the provider and defining the funding arrangements.

In addition, the Director of Finance will ensure that:

1. there is a monitoring system in place to ensure the payment is related to satisfactory delivery of the required service, value for money is achieved and risks to the Board are eliminated or reduced ;
2. the total value of healthcare agreements placed are within the resources available to NHSGGC; and
3. procedures are in place for the handling of charges in respect of Unplanned Activity Contracts (UNPAC's) and Out of Area Placements (OAP's) in accordance with the guidance issued by the SGHSCD.

##### **Non-NHS Organisations**

Where services are provided by non-NHS organisations, the guidelines in Section 9, Non-pay Expenditure and Section 10, Orders, Quotations and Tenders should be followed.

##### 7.2 VOLUNTARY SECTOR ORGANISATIONS AND GRANT FUNDING

Where the Board requires a specific service and/or specifies how that service will be delivered, grant funding is inappropriate and the service should be procured following the guidance in Section 9, Non-pay Expenditure and Section 10, Orders, Quotations and Tenders. Grant funding should not be used to deliver the Board's statutory obligations.



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A Waiver to Tender should be completed for all grant awards and be signed by the relevant Director/Chief Officer. This should then be signed by the Director of Procurement who will arrange to issue a Condition of Grant Letter.

Where a grant is awarded by NHSGGC to a third party the Condition of Grant Letter formalises the arrangements for the award of funding. Formal offers of funding should be conditional on the acceptance of formal terms and conditions including:

- a requirement to demonstrate that funds have been spent on authorised activities; and
- clawback provisions.

As NHSGGC is a public body we must consider whether any funding which the Board provides may contravene subsidy control rules.

**7.3 GRANTS AWARDED TO NHSGGC BY OTHER PARTIES**

Refer to Section 6 for grants awarded to NHSGGC by other parties.

**7.4 JOINT FUNDING**

Where a project is to be jointly funded each partner will agree their level of contribution in advance.

Where the Board is the lead partner responsible for commissioning a service and monitoring delivery the procurement process will be undertaken in accordance with Section 10 – Orders, Quotations and Tenders.

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 8

#### PAY EXPENDITURE

##### **8.1 REMUNERATION**

The Board will establish an NHSGGC People and Staff Governance Committee whose composition and remit will be approved by the Board.

The NHSGGC People and Staff Governance Committee will establish a Remuneration Sub-Committee to consider the remuneration of the senior managers on the Executive Pay Arrangements within the NHSGGC area, to ensure consistent application of the methods of objective setting, appraisal of performance and remuneration decisions.

NHSGGC will remunerate the Chair and Non-Executive Directors in accordance with the instructions issued by Scottish Ministers.

##### **8.2 STAFF APPOINTMENTS, CHANGES AND TERMINATIONS**

Directors or employees authorised to do so may engage, re-engage or regrade employees, or hire agency staff, only within the limit of their approved budget and financial establishment. All appointments must be in accordance with approved Human Resources and Staff Governance Policies. In order to comply with the Board's Standards of Business Conduct for Staff, staff members should take no part in the appointment of family and friends and should declare any such interest to their line manager.

All appointment forms should be sent to the eESS Support Team for processing. Managers must ensure that terminations and changes are processed using the eESS Manager Self Service system. It is essential that a termination is processed immediately upon the effective date of an employee's resignation, retirement or termination being known. Where an employee fails to report for duty in circumstances that suggest that they have left without notice, the Payroll Department must be informed immediately.

Where contractors are used (as opposed to directly employed staff), any contract awarded must demonstrate value for money and comply with procurement procedure in respect of SFI's on Orders, Quotations and Tenders. For the avoidance of doubt, the value to be considered, in this respect, is the total value of payments over the duration of the contract.

##### **8.3 PROCESSING OF PAYROLL**

The Director of Finance is responsible for ensuring:

1. that appropriate payroll services are provided to meet NHSGGC's needs;
2. that there are appropriate operating policies and procedures in place to control all pay expenditure;
3. that appropriate authority to approve pay expenditure and changes is embedded within the eESS system; and
4. that only approved time records, pay sheets and other pay records and notifications are used.

Regardless of the arrangements for providing the payroll service, the Director of Finance will ensure that the chosen method is supported by appropriate management arrangements,

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adequate internal controls and audit review procedures, and that suitable arrangements are made for the collection of payroll deductions and payment of these to the appropriate bodies.

### 8.4 **PROCESSING OF EXPENSES**

The Director of Finance will ensure that all expenses claimed by employees of NHSGGC or outside parties are reimbursed in line with the relevant regulations. Claim forms for expenses will be in an approved format and will be completed and authorised by an officer approved by the Director of Finance. Such forms will be accompanied by supporting vouchers (or supporting vouchers will be forwarded where claims are submitted electronically). These will be submitted timeously and/or in accordance with the agreed timetable.

### 8.5 **AUTHORISATION**

All payments to staff will be subject to authorisation by a budget holder or other officer with delegated authority to approve payroll expenditure in that area. Such authorisation should be based on adequate review and, where reliance is placed on the work of others to carry out this review, must, as a minimum, include a specific review of any entries relating to officers whose work is being relied on.

Wherever possible, officers should not compile their own payroll input. Where it is unavoidable that the compiler of the payroll input is included on that input, then the entry in respect of the compiler must be initialed by the authorising officer.

Under no circumstance should officers authorise/approve their own payroll input or expenses.

Where overtime is to be paid, the authorising officer must ensure that it has been properly approved by the budget holder in advance and that they are satisfied that the additional time has been worked and is in addition to the staff member's normal duties.

Once authorised, all payroll documents should be submitted directly to the Payroll department by the authorising officer. If this task is delegated, then steps should be taken to ensure that there are no amendments made following authorisation.

### 8.6 **RESPONSIBILITIES OF EMPLOYEES**

All staff have a responsibility to check their payslip/e-payslip in order to ensure that they are being paid correctly. If an employee believes that they are being paid incorrectly – either being underpaid or overpaid – they should report the matter to their line manager or alternatively to the Payroll Department using the contact information contained on their payslip. A failure to check that salary is being paid correctly will not in itself provide an employee with justification for refusing to repay any amount overpaid.

### 8.7 **CONTRACT OF EMPLOYMENT**

The Director of Human Resources and Organisational Development is responsible for;

1. ensuring that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; and
2. ensuring that variations to, or termination of, contracts of employment are dealt with by the appropriate officer, in line with the procedure in place for such instances.

### 8.8 **SUPPLEMENTARY STAFFING – AGENCY CONTROLS**

Under DL (2025)23 all agency nursing staff use must be by exception only. The use of agencies must only be considered in situations where it is clear that not accessing workers via an agency will result in either a clinical safety breach or suspension of a service or, otherwise,

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a breach of the Board's legal obligations. Any Nurse Agency use should be approved by the Director of Nursing.

All agency shifts (both registrant and non-registrant) should only be filled by agency workers from an agency which appears on the relevant National Procurement Framework NP51023. Any off-framework agency used must comply with Chapter 3 of Part 5 of the Public Services Reform (Scotland) Act 2010 as regards registering with the Care Inspectorate.

Under no circumstances should current NHSGGC employees or staff bank workers be placed on shifts agency shifts within NHSGGC. A six month cooling period must be applied between the termination of a NHSGGC substantive contract and engagement with NHSGGC via an agency.

All agency workers must only be registered with the Health Board under one agency and new agency workers registering with the Health Board must be from a National Procurement Framework Agency.

Any off-framework agency worker must provide evidence of personal indemnity insurance cover.

All terms and conditions negotiations with agencies and agency workers must be conducted via the Bank unless an emergency situation arises out of hours.

### 8.9 **SUPPLEMENTARY STAFFING – AHP CONTROLS**

DL(2025)22 introduced controls around the use of Allied Health Profession (AHP) agency workers. All AHP agency shifts should only be filled by agency workers from an agency which appears on the National Procurement Framework (NP50522 – Temporary Agency Allied Health Professionals and Other Clinical Professions). Off-framework agency may only be used where not doing so will result in unacceptable sustained / cumulative deterioration of a service, patient safety, quality of care, system flow, or, otherwise, a breach of NHSGGC's legal obligations.

No current NHSGGC employees or bank workers should be placed on agency shifts within NHSGGC. A six-month cooling period must be applied between the termination of an NHSGGC substantive contract and engagement with NHSGGC via an agency.

All agency workers must only be registered under one agency and all terms and conditions negotiations with agencies and agency workers must be conducted via the staff bank. Agency workers who have not worked for 14 weeks should be removed from lists (this does not apply for those on AHP staff banks who have not worked for 14 weeks).

Where appropriate, a direct engagement approach should be used for AHP agency engagements.

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### SECTION 9

#### NON-PAY EXPENDITURE

##### 9.1 INTRODUCTION

All non-pay expenditure will be authorised, purchased and paid in accordance with these Standing Financial Instructions and the Board's Scheme of Delegation, ensuring that NHSGGC achieves financial balance, procures best value for money goods and services, meets commercial best practice and complies with Procurement legislation.

##### 9.2 STAFF RESPONSIBILITIES

The Director of Finance will ensure that:

1. all accounts and claims are properly paid;
2. the Board is advised on the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained;
3. these thresholds are regularly reviewed; and
4. that NHSGGC undertakes construction procurement in accordance with national policy and guidelines (see Section 12 of these SFIs).

The Director of Procurement is responsible for ensuring the preparation, maintenance and issue of procedural instructions on the procurement of goods, works and services incorporating these thresholds.

All non-medicine procurements will be administered by the Procurement Department unless specific delegated purchasing authority has been granted by the Chief Executive. In some cases Procurement delegates purchase order responsibility to other "expert" departments whilst maintaining overall responsibility for commercial arrangements.

<b>Board Lead</b>	<b>Delegated Area of Responsibility</b>
Pharmacy Services	All medicines ordering and distribution*
Property and Capital Planning	Capital Infrastructure and Asset Investment, and management of revenue funded Infrastructure Agreements for projects exceeding £300,000 in value. Scope of contracting activity limited to technical consultancy services and works contracts relating to Departmental remit.
Procurement	<p>All categories of trade spend with the exception of those listed for Pharmacy Services and Property and Capital Planning. This includes the following categories:</p> <ul style="list-style-type: none"> <li>• Medical (Medical Devices and Clinical Consumables)</li> <li>• Non-Medical (Estates, Facilities, HSCP and Corporate Requirements)</li> <li>• Capital Equipment and Equipping (Medical Equipment, Imaging Equipment and Estates non-Infrastructure assets and all associated maintenance agreements)</li> <li>• Digital Services</li> </ul>

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\*Procurement of Secondary Care Drugs and Homecare contracts are the responsibility of National Procurement (part of Public Services Delivery Scotland). All other contracting activity required by the Pharmacy Directorate will be taken forward by the Procurement Department working with the Directorate. The Director of Pharmacy is responsible for the ordering of, the safe storage and distribution of medicines in accordance with the Human Medicines Regulations 2012 and subsequent amendments.

The Director of Finance and Director of Procurement will ensure that appropriate segregation is in place at all times. There must normally be segregation of duties between the activities of requisitioning, order approval, receipting and paying of goods and services. Exceptions are where:

- a requisitioner's access permissions within PECOS are restricted by value, or, to specific catalogue items or suppliers. In this case a purchase order will be automatically generated by the system;
- where an order is placed with the National Distribution Service it is regarded as a stock issue with no requirement for separate receipting of the goods;
- desktop delivery orders will be automatically marked as not eligible for receipt by the system.

All officers must comply with the Standards of Business Conduct for Staff and register any personal interest. Where an officer has an interest which relates, directly or indirectly, to any proposed purchase or contract, they must not take part in any aspect of the purchasing and procurement processes for that purchase or contract.

Any officer who is involved in any part of the contracting or purchasing process is responsible, as far as they are able, for ensuring that NHSGGC is only committed to contracts or purchases which are in accordance with NHSGGC's policies and which give NHSGGC maximum value for money when compared with any known alternatives.

No staff should make a binding commitment on behalf of NHSGGC unless they have the delegated authority to do so. Any authorised commitments must be in writing. Staff should be aware that the terms of the Requirements of Writing (Scotland) Act 1995 states that NHSGGC can be bound by a verbal undertaking given by an officer of NHSGGC in the course of business.

### 9.3 **NON-PAY EXPENDITURE APPROVAL PROCESS**

#### **Budgetary Control**

No order will be placed or contract let for goods or services where there is no budget provision, unless authorised by the Director of Finance or the Chief Executive.

Contracts or orders will not be placed in a manner devised to avoid the financial limits specified by the Board.

#### **Tendering and Quotations**

Unless a requirement is already covered by a local or national framework agreement, all contracts and purchases will be tendered in accordance with SFI10 "Orders, Quotations and Tenders", with the objective of securing goods and/or services of the necessary quality and quantity in accordance with NHSGGC's objectives and strategies at the most economic rates

The Public Contracts (Scotland) Regulations and Procurement Reform (Scotland) Act are applicable to all public sector organisations. These regulations are prescriptive in their requirements for public sector organisations and these SFI's are designed to ensure NHSGGC's full compliance.

The Freedom of Information (Scotland) Act 2002 (and any subsequent amendments) is applicable to public sector procurements where specific provisions and requirements with regard to disclosure of information apply and may override commercial sensitivities in some circumstances if deemed in the public interest. Given the potential for commercial prejudice

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therefore, and the risks to NHSGGC associated with compliance or non-compliance with the FOI Act, a structured and disciplined tender and contract award process taking into account FOI requirements shall apply in most circumstances. These SFIs set out appropriate responsibilities for designated officers with external commitment authority, who in turn shall ensure that tender and contract award processes meet the provisions and requirements of this regulation.

The Equality Act 2010 outlaws any discrimination, including any potential discrimination through the provision of goods and services. All public authorities therefore have a duty to take equality into account when procuring goods, works, or services from external providers. These SFI's set out appropriate responsibilities for designated officers with external commitment authority, who in turn shall ensure that tender and contract award processes meet the legal provisions and requirements and that suppliers and contractors adhere to the equality and diversity legislation and principles.

### Contracts

By definition a contract is any agreement between NHSGGC and other party/parties that is enforceable by the law. Contracts can be formed orally, in writing or even by conduct.

The Board complies with [CEL 05 \(2012\)](#) – Key Procurement Principles, which states that where national, regional or local contracts exist (including framework agreements) the overriding principle is that use of these contracts is mandatory. Only in exceptional circumstances and with the authority of the Director of Procurement or the Director of Finance shall goods or services be ordered out-with such contracts. The Head of Procurement will maintain a record of any contracts placed out-with such contracts.

All contracts will have a sound basis in law and appropriate commercial contract conditions must be chosen to minimise the risk of any adverse litigation. For local contracting activity, the Health Board standard terms and conditions should be used. Where contracts are not of a standard form, the Central Legal Office should be consulted. Note that prior approval is required before consulting CLO. The Health Board Standard Terms and Conditions can be found online at: <https://www.nhsggc.scot/about-us/procurement/standard-terms-and-conditions>

All non-standard form contracts shall be approved and issued only by the Director of Procurement unless specific delegated authority has been granted by the Chief Executive or the Board.

### Requisitions

Unless agreed otherwise, prior to any official purchase order being raised a requisition (formerly known as a non-stock requisition or 'indent') must be submitted and approved in accordance with the Scheme of Delegation.

### Authorisation

Another Key Procurement Principle contained with CEL 05 (2012) is 'No Purchase Order / No Payment. All requisitions and associated orders for the purchase of items must be properly authorised in accordance with these SFI's. The ordering/authorising officer are responsible for satisfying themselves that NHSGGC's contracting and ordering instructions have been properly complied with before they authorise an order and that the order does not commit NHSGGC to expenditure in excess of the budgeted amount. Committing expenditure with suppliers without first raising an official purchase order is therefore a breach of these SFIs.

The Director of Finance has responsibility, acting on behalf of the Chief Executive, for the setting of financial limits as defined in the Scheme of Delegation.

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### Delegation of Authority

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

Each operating unit will maintain a Scheme of Delegation and all employees must comply with the limits set in all aspects of non-pay expenditure. Delegated limits will be reviewed annually by the relevant Head of Finance/Chief Financial Officer.

Requisitions for supplies can only be authorised by the budget holder of the directorate or department (or someone formally delegated with that authority) where the expenditure is planned and covered by available funds. The Director of Finance will ensure that there is a list of authorised signatories maintained for this purpose. Such delegated authority will be embedded in any electronic purchasing systems.

### Purchase Orders

Only NHSGGC's authorised ordering officers, as approved by the Director of Finance, shall sign purchase orders. This includes authorised ordering officers where Procurement has delegated authority to other "expert" departments (section 9.2).

No goods or services may be ordered without the use of NHSGGC's official order form, including electronic versions. No officer of NHSGGC is permitted to make commitments out-with the official requisitioning and ordering processes unless the goods or services being procured have been generally or specifically exempted from these processes by the Chief Executive or Director of Finance.

The Director of Procurement will be responsible for ensuring that suppliers are made aware of the official ordering process.

### Construction Procurement

All construction procurement will be made in accordance with SGHSCD guidance including relevant Construction Policy Notes (CPNs) and Section 12 of these SFIs.

### Trial/Loan Products

Products e.g. medical equipment, shall not be taken on trial or loan from suppliers or contractors unless authorised in accordance with these SFI's and the Scheme of Delegation and/or approved by the appropriate procurement department to ensure any arrangements are consistent with purchasing policy and do not commit the Board to a future uncompetitive purchase. The Board's Standards of Business Conduct for Staff should be followed in these instances.

## 9.4 PAYMENT OF ACCOUNTS

The Director of Finance will ensure that there are adequate systems and procedural instructions covering the procurement process and the procedures for the verification, recording and payment of accounts and claims payable. These procedures will ensure that:

1. properly authorised accounts and claims are paid promptly in accordance with the terms of the Late Payment of Commercial Debt (Interest) Act 1998 (and any subsequent amendments) and payment of contract invoices is in accordance with contract terms, or otherwise in accordance with national guidance;
2. payment shall only be made for goods and services that have a corresponding official purchase order; and



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3. payment for goods and services is only made when goods and services are received and accepted (excepting exceptional circumstances).

Specifically the system will include checks that:

1. goods received are in accordance with those ordered and that prices are correct or within tolerances approved by the Director of Finance.
2. work done or services rendered have been carried out satisfactorily and are in accordance with the order and the agreed contract terms.
3. in the case of contracts for measured time, materials or expenses, time is verified, rates are in accordance with those quoted, and materials or expenses are verified for quantity, quality and price.
4. expenditure is in accordance with regulations and authorisations.
5. the account is arithmetically correct.
6. VAT and other taxation is recovered where permitted by legislation.
7. the account is in order for payment.

Payments should not normally be made in advance of need i.e. before the liability to pay has matured. However, there may be certain exceptional circumstances where it is in NHSGGC's interest to make such a payment. Under no circumstances should any advance payment be made where there is a risk to public funds.

The approval of the Director of Finance is required in any instance where payment for goods or services in advance is deemed to be required.

Where a manager certifying accounts relies upon other managers to do preliminary checking, they shall ensure that those officers are competent to do so and, wherever possible, ensure that those who check delivery or execution of work act independently of those who have placed orders and negotiated prices and terms.

In the case of contracts for building or engineering works that require payment to be made on account during progress of the works, NHSGGC will make payment based on receipt of a certificate from the appropriate technical consultant or manager. Certificates will be subject to such examination as may be considered necessary before authorisation by the Director of Estates and Facilities (or other Director responsible) or their nominated deputy.

The Director of Finance may authorise advances on an imprest system for petty cash and other purposes as required. Individual payments must be restricted to the amounts authorised by the Director of Finance and must only be used for purposes where it is not appropriate to use the normal payment or payroll systems.

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Standing Financial Instructions****SECTION 10****ORDERS, QUOTATIONS AND TENDERS****10.1 BUDGET PROVISION**

No order will be placed or contract let for goods or services where there is no provision in the Financial Plan unless authorised by the Director of Finance or the Chief Executive. Where contracts cover periods falling out-with the current financial year budget provision is deemed to mean recurring budget.

**10.2 SPECIFICATION OF NEED**

All locally tendered contracts will have a formal specification of need developed in conjunction with NHSGGC expert users. The Director of Procurement will provide best practice advice and guidance in the development of the specifications. Approval of the specifications for externally sourced products or services requirements and the approval of charges against specified budgets for all externally purchased products or services shall be the responsibility of budget holders and limits on budget holder's individual approval levels shall be specified in the Scheme of Delegation.

Budget holder approval of specifications for certain externally supplied products or services shall be delegated to Clinical Heads of Service or Managers of designated specialist support departments. Clinical Heads of Service or designated specialist support managers will be responsible for providing specification criteria under national contract, where required, and for ensuring that products meet required specifications.

Preliminary market engagement with suppliers and expert bodies may be undertaken to seek advice in the planning and conduct of the procurement procedure however care must be taken to ensure such contact does not distort competition or violate the principles of transparency and non-discrimination. Officers must follow the ***Pre Market Engagement Procedure*** here: [COM001 Pre-Market Engagement Procedure.pdf](#)

Budget holders' approval of charges against specified budgets for externally purchased products or services may also be delegated to nominated Project or other Health Board executive or senior managers as specified in Capital or Revenue budget setting and approval processes.

**10.3 OFFICIAL ORDERS**

No goods, services or works, other than purchases from petty cash, purchase cards or where particular supplies have been exempted by the Chief Executive or Director of Finance, will be ordered, except on an official order, and contractors will be notified that they should not accept orders unless on an official form.

The Property and Capital Planning Procurement Lead or delegate will prescribe standard conditions of contract appropriate to each class of supplies and services and for the execution of all works. All contracts and orders entered into will incorporate these conditions.

**10.4 ORDERING PROCEDURE**

Official orders will be generated by NHSGGC's electronic procurement system, in a form approved by the Director of Procurement and shall include information concerning prices or costs as they may require. The order shall incorporate an obligation on the supplier or contractor to comply with the conditions of the contract.

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Orders/requisitions shall only be authorised by those officers specified within the Scheme of Delegation. A database of authorised officers shall be maintained and made available to the Director of Finance on request.

Only Post Holders delegated by the Board shall be authorised to commit NHSGGC to commitments with external parties. The Post Holders limit of authority is defined by the Scheme of Delegation. **Orders shall not be placed in a manner devised to avoid the financial thresholds specified in this Instruction.**

### 10.5 CONTRACTS

A key principle to ensure that a public body is obtaining best value is to expose the requirement to competition. In addition, for contracts over particular value thresholds, this is also a legal requirement under relevant procurement regulations. The regulations that apply are the Procurement Reform (Scotland) Act 2014 (PRSA) and Public Contracts (Scotland) Regulations 2015 (PCSR).

The table below sets out the thresholds at which there is a legal requirement to expose a contract to a competitive process. Note that these values refer to the lifetime value of the contract including any extensions. Also note that these values do not apply to further competitions (also known as mini competitions) from framework contracts or direct call-offs from frameworks (where this option exists). In those cases, any maximum values and framework call off methodology will be set out in the framework documents and call-off contracts must be awarded in accordance with Regulation 34 of the Public Contracts (Scotland) Regulations 2015.

Table 1: Procurement Thresholds

Category	Un-regulated (no VAT applied)	Regulated Procurement	
		PRSA (VAT applied to upper threshold)	PCSR (VAT applied to lower threshold)
Goods	£0 - £50k	£50k - £112,515	Over £112,515
Services	£0 - £50k	£50k - £112,515	Over £112,515
Social & Other Specific Services*	£0 - £50k	£50k - £552,950	Over £552,950
Works	£0 - £2m	£2m - £4,327,500	Over £4,327,500

\*Social and Other Specific Services (also known as the Light Touch regime) represent a more narrowly defined form of service contract within the Procurement Regulations. Guidance on how to tender for these type of contracts is available here: [COM004 Social and Other Specific Services Guidance.pdf](#)

Where supplies and services of the type and quantity required are available on National, Regional or Local Contract, the order must be placed with a supplier designated in that contract. Only in exceptional circumstances and only with the authority of the Director of Procurement shall supplies and services available on contract be ordered outwith contract. Such exceptions will be recorded and reported to the Director of Finance. Use should also be made of other UK Public Sector available contracts where they provide best value of money.

Where approved Contracts exist for the same product or services, with more than one supplier, then the contracted supplier offering best value for money must be selected. Where a framework contract exists (either nationally or locally), this contract must be used. Where a sole supplier or multi supplier ranked framework is available the contract would be awarded to the sole supplier or awarded in order of ranking. A Waiver to Tender is not required in these circumstances as a tender has already taken place, however where a contract is not placed with the first-ranked supplier a standard award report should specify the rationale.

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Where there is a multi-supplier unranked framework the terms and conditions of the Framework Call Off mechanism must be complied with and a Call Off Award Report completed to show how best value for money is achieved. Care must be taken to ensure that frameworks used meet the requirements of Scottish Procurement Policy Note SPPN 03/2017:

<https://www.gov.scot/publications/speculative-framework-agreements-sppn-032017/>

### 10.6 TRANSACTIONS INVOLVING PROPERTY

All transactions involving property will be conducted in accordance with the procedures set out in the NHS Property Transaction Handbook and SFI Section 12 Capital Investment.

### 10.7 QUOTATIONS

When not 'calling off' a framework contract, where the supply of goods or services is estimated to be less than £50,000, the following applies, subject to the provisions of sections 10.8 and 10.9 (the limits quoted are exclusive of VAT).

- **Expenditure less than £10,000:** The ordering officer must be able to demonstrate that value for money is being obtained and will be supported in doing so by the Director of Procurement or delegates.
- **Expenditure is equal to or more than £10,000 but less than £50,000:** At least three competitive quotations shall be obtained from different companies. Quotations must be in writing and retained for inspection. For complex or higher value items a specification should be prepared as appropriate. The **Competitive Quotations Procedure** should be followed in these cases available here: [PS002 Competitive Quotations Procedure.pdf](#)

Where quotes are obtained on the basis that the value of the supply was genuinely believed to be less than £50,000, but satisfactory quotes are returned marginally in excess of this amount, then the purchase may proceed subject to the completion of a waiver to tender form. In cases where it is anticipated that the cost may exceed £50,000, then formal tenders should be sought in accordance with section 10.8. Supporting documents should be attached to the internal comments area of the purchase order to provide an audit trail.

Competitive Quotations can be used for works contracts up to a value of £2,000,000, given the higher threshold for this category of contract. The **Competitive Quotations Procedure** should also be followed in these circumstances.

When calling off a framework contract (via assessment of need or mini competition), the thresholds do not apply. The rules governing how to call off the framework will be set out in the framework documents and any associated Buyers Guide.

### 10.8 COMPETITIVE TENDERING

Where the supply of goods or services is estimated to be **£50,000** (ex VAT) or above, or over **£2,000,000** (ex VAT) for a Works contract officers should comply with the **Regulated Procurements Procedure** available here: [COM003 Regulated Procurements Procedure.pdf](#)

This procedure also covers the conduct of framework further competitions (also known as mini competitions).

### 10.9 WAIVING OF TENDER/QUOTATION PROCEDURE

In exceptional circumstances a Director, as specified in the Scheme of Delegation, supported with approval from the Director of Procurement and/or Director of Finance, can approve the waiving of the above requirements. In such circumstances, the **SFI Waiver Procedure** should be followed and is available within the Procurement Manual on the Staffnet here: [SFI Waiver Procedure](#).

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A waiver is not required when a contract is being directly awarded using the provisions contained within Regulation 33 of the Public Contracts (Scotland) Regulations (Use of the Negotiated Procedure without prior publication) so long as this is supported by a Procurement Strategy signed off by the Director of Procurement or delegates.

### **10.10 CONTRACT REGISTER / RECORDS**

The Director of Procurement shall maintain a register of all contracts awarded by virtue of the circumstances detailed at sections 10.8 and 10.9 above. Such a register shall be open to audit on an annual basis under the direction of the Director of Finance or Chief Executive. Under the Procurement Reform (Scotland) Act a contracts register detailing all contracts with a value in excess of £50k shall be made available to the public.

The agreed mechanism to achieve this to use the Contracts Register function embedded within the Public Contracts Scotland portal. Upon award of a Tender or Quick Quote, the details will automatically drop into the register. It can also be used to make manual entries if necessary.

Retained files, of all authorised requisitions, purchase orders and contracts, either in paper or in electronic form shall be kept by each designated procurement department in accordance with audit and HMRC requirements.

### **10.11 STANDARDS OF BUSINESS CONDUCT**

The NHSGGC Standards of Business Conduct for Staff has specific guidance on the acceptance of gifts and hospitality in relation to NHSGGC's commercial dealings. This Standard has been incorporated into the contract of employment of each member of staff. A copy of the relevant NHS Circular should be enclosed with each employee's contract of employment.

It is a long-established principle that public sector bodies, which includes the NHS, must be impartial and honest in the conduct of their business and that their employees must remain beyond suspicion. The Bribery Act 2010 makes it an offence to:

1. Offer, promise or give a bribe or
2. Request, agree to receive or accept a bribe in return for improperly performing a function or activity.

Suppliers should be made aware of the Standards of Business Conduct which apply to NHS staff and not attempt to contravene these standards.

### **10.12 CONCESSIONS CONTRACTS**

Concessions Contracts are defined within the Concessions Contracts (Scotland) Regulations 2016. Where the Board have a requirement to enter into a Concessions Contract, it must do so in accordance with these regulations where the value of the contract is over the specified threshold. Concessions contracts with a value under the regulated threshold should still be awarded in accordance with the principle of Best Value, therefore a competitive quotations process should be undertaken in these circumstances.

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### SECTION 11

#### MANAGEMENT AND CONTROL OF STOCK

The Director of Procurement is responsible for the control of stores, except for:

1. pharmaceutical stock, which is the responsibility of the Director of Pharmacy; and
2. laboratories, radiography, occupational therapy and IM&T equipment, which are the responsibility of the senior manager in each of those departments.

The Director of Procurement will ensure that there are adequate arrangements in place to monitor and control the performance of any third party supplying storage and distribution services for stock owned by the Board.

Responsibility for security arrangements and the custody of keys for all stores locations should be clearly defined in writing and agreed with the designated manager, as referred to above or the Head of Procurement.

All stores systems and records should be in a form specified by the Head of Procurement or Director of Finance. Where practicable, stocks should be marked as Board property.

Records should be maintained of all goods received and a delivery note should be obtained from the supplier at the time of delivery and should be signed by the person receiving the goods. The acceptance and recording of goods received should be independent of those that requisitioned/ordered the goods. Instructions should be issued to staff covering the procedure to be adopted in respect of:

1. where the quantity delivered does not agree with that ordered;
2. where the quality/specification is unsatisfactory or not in accordance with the order;
3. where no delivery note is available; and
4. notification of suppliers of unsatisfactory deliveries.

All issue of stores must be supported by a requisition, authorised by the appropriate Budget-holding manager (or delegated officer). The Director of Procurement must be notified of all authorised signatories and their delegated authorities. The receiving department should acknowledge receipt of stores, this must be returned to the Stores Department independent of the storekeeper.

All transfers and returns should be recorded in a form approved by the Director of Procurement.

Breakages, obsolete stock and other losses of goods in stores should be recorded as they occur and a summary presented to the managers identified as responsible on a regular basis.

Stocktaking arrangements should be agreed with the Director of Finance or the Deputy Director of Finance - Financial Services, Capital and Payroll and a physical check covering all items in store performed at least once a year. The physical check should involve at least one officer other than the storekeeper. The stocktaking records should be numerically controlled and signed by the officers undertaking the check. Any surpluses or shortages revealed in stocktaking should be reported immediately to the Director of Procurement, who will investigate as appropriate. Known losses of stock items not on stores control should also be reported to the Director of Procurement. The Director of Procurement will report all losses to the Director of Finance on an annual basis, or immediately if significant or caused by fraud or theft.

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Where continuous stocktaking is performed, with all stock items having been covered at least once during the year (and higher value items more frequently) and the results of these checks have proved satisfactory, it may not be necessary to carry out a full stock count. Where it is proposed not to carry out a full stock count, the permission of the Director of Finance and the agreement of the external auditors must be sought in advance.

Where a complete system of stores control is not justified, e.g. family planning stock, alternative arrangements shall require the approval of the Deputy Director of Finance - Financial Services, Capital and Payroll.

The designated manager shall be responsible for ensuring there is an effective system for a review of slow moving and obsolete items and for condemnations, disposal and replacement of all unserviceable articles. These should be reported to the Director of Finance for recording in the Register of Losses (see SFR 18 – Frauds, Losses, and Legal Claims) and written down to their net realisable value.

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### SECTION 12

#### CAPITAL INVESTMENT

##### 12.1 GENERAL

Capital Planning and Approval Processes were delegated to Health Boards by HDL (2002)<sup>40</sup>. These Instructions reflect the inherent responsibility of Boards to manage their capital needs from within available capital funds.

These Instructions should be read in conjunction with the [Scottish Capital Investment Manual \(SCIM\)](#) and the [Scottish Government Construction Procurement Handbook](#). For property transactions, the relevant guidance is contained in the [NHS Property Transaction Handbook](#).

The Board's Chief Executive Officer is responsible for ensuring compliance with mandatory policy and guidance.

##### 12.2 CAPITAL INVESTMENT PLANNING

###### **Infrastructure Investment Planning (NHSGGC)**

A three to five year Infrastructure Investment Plan will be developed by the Capital Planning Group (CPG). This will be submitted to the Finance, Planning and Performance Committee for review prior to submission to the Board for approval.

The Infrastructure Investment Plan will be updated and resubmitted annually for the start of each financial year. The forthcoming financial year on the Infrastructure Investment Plan will constitute the formal Capital Plan for that financial year following approval by the Board.

The Infrastructure Investment Plan must be in line to support the delivery of the Board's strategic direction and reflect the objectives of operational strategies. The plan will detail the division of the annual national formula allocation, specific ring-fenced allocations from Scottish Government and other third party funded schemes supporting the delivery of operational objectives.

###### **Whole System Infrastructure Planning (Scottish Government)**

DL(2025)15 requires NHSGGC to prepare requests for Scottish Government funding following a two phased approach. Phase one covers short and medium term priorities under Business Continuity Planning; the second covers long-term priorities under the wider Whole System Infrastructure Planning.

Full Business Continuity Plan submissions are required on a two yearly cycle with interim years only requiring 'by-exception' reporting of new essential maintenance or equipment replacement items not previously reported. Unplanned infrastructure failures are considered on a case by case basis, out with this process.

Strategic Assessments are required to support long-term priorities which include:

- Infrastructure investment implications resulting from any national or regional service change collaboration, led by Scottish Government policy leads
- A national primary care investment programme
- Up to three local investment priorities

The strategic assessments should be driven and informed by the Board's internal strategic and service plans, as well as the Scottish Government's Service Renewal Framework and Population Health Framework.

Note that a Strategic Assessment is regarded as a statement of intent and not a funding request, until it receives approval to proceed to Outline Business Case stage.



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### 12.3 CAPITAL INVESTMENT APPROVAL PROCESS

The Capital Planning Group (CPG) is responsible for prioritising and approving all capital investment across NHSGGC.

Building services and fabric lifecycle replacement requirements are identified and prioritised by the Built Environment Prioritisation Group. Capital equipment lifecycle replacement requirements are identified and prioritised by the Equipment Prioritisation Group. Both groups report to the CPG for funding approval of the highest priority items. Funding approval is considered on the merit presented in the risk based prioritised investment plan.

All other investment needs require a business case commensurate with the size and complexity of the project.

The Director of Finance will ensure that for every capital expenditure proposal, the CPG will be provided with assurance that the financial consequences, both capital and revenue, of the proposal have been fully identified, and are within the constraints of the Financial Plan.

The Director of Finance and/or the Director of Estates and Facilities/Director of Digital Services (as appropriate) will ensure that a Business Case is produced in accordance with the SCIM guidance and covers the five stages as follows:

1. **Strategic case:** What is the case for investment?
2. **Economic Case:** Why is the option to progress with this solution better value than any alternative, particularly a do nothing option? This should consider the impact, general (dis)benefits and costs of any potential alternate solutions to compare against the proposed way forward.
3. **Financial Case:** What are the associated costs and proposed cashflow of the proposed way forward? Sufficient detail behind those costs will be required to offer confidence to their status and accuracy.
4. **Commercial Case:** How will the works be procured and how what will be the decision making process towards determining a preferred tender / offer? Key milestones in this process should also be described.
5. **Management Case:** What is the project plan for delivery of this project?

#### **Acute Division Business Cases**

Acute Division Business Cases will be countersigned by the Chief Operating Officer and the Deputy Director of Finance – Acute and Access prior to review by the Acute Strategic Management Group. Business Cases will then be submitted to the CPG for approval.

#### **Health and Social Care Partnerships (HSCP) Business Cases**

HSCP Business Cases will be countersigned by the relevant Chief Officer and the Chief Financial Officer prior to review by the HSCP within the NHSGGC Capital Planning meeting. Business Cases will then be submitted to the CPG for approval.

#### **Corporate Directorates' Business Cases**

Corporate Directorate Business Cases will be countersigned by the relevant Executive Director and the Head of Finance for the directorate. Business Cases will then be submitted to the CPG for approval.

NHSGGC has full delegated authority to allocate funding from within its National Formula Allocation. The delegated limits within NHSGGC to approve Business Cases are as follows:

- a) Business cases with capital expenditure proposals over £20,000,000 must be approved by the Board.
- b) Business cases with capital expenditure proposals between £5,000,000 and £20,000,000 must be approved by the Finance, Planning and Performance Committee. Proposals over £20,000,000 will be reviewed by the Finance, Planning and Performance Committee prior to submission to the Board for approval.
- c) Business cases for capital expenditure proposals between £3,000,000 and £5,000,000

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must be approved by the Corporate Management Team. Proposals over £5,000,000 will be reviewed by the Corporate Management Team prior to submission to the Finance, Planning and Performance Committee for consideration.

- d) Business cases for capital expenditure proposals up to £3,000,000 must be approved by the Capital Planning Group. Proposals over £3,000,000 will be reviewed by the Capital Planning Group prior to submission to the Corporate Management Team for consideration.

All business cases or capital investment proposals regardless of their funding source must be submitted via the NHSGGC governance group with the appropriate financial authority for approval prior to submission to the potential funder, including Scottish Government submissions.

In addition to the formal governance groups:

- a) Authority to approve capital proposals, including unfunded proposals, up to £5,000,000 is delegated to the Chief Executive.
- b) Authority to approve capital proposals, including unfunded proposals, up to £4,000,000 is delegated to the Director of Finance and the Director of Estates and Facilities.
- c) Authority to approve Information Management and Technology (IM&T) capital proposals up to £500,000 is delegated to the Director of Digital Services.

On approval of a capital expenditure scheme the Head of Finance – Capital Planning will issue a capital scheme number and update the Capital Plan.

### 12.4 **SCOTTISH GOVERNMENT FUNDING BIDS**

In accordance with DL (2025) 15, funding proposals in support of the Whole System Infrastructure Planning process must follow the submission requirements below:

- For funding proposals up to £3,000,000 a Board approved business continuity plan or for project specific allocations a letter signed by the Board Chief Executive
- For funding proposals between £3,000,000 and £10,000,000 an abbreviated business case covering the five stage process
- Funding proposals above £10,000,000 must follow the approval stages set out in the Scottish Capital Investment Manual

Following NHSGGC approval, bids must be submitted to the SGHSCD Capital Investment Group (CIG).

### 12.5 **PROPERTY TRANSACTIONS**

The delegated limits within NHSGGC to approve property transactions are as follows:

- a) Property acquisition, disposal, lease and rental transactions over £20,000,000, either per annum or over the term of the lease, must be approved by the Board.
- b) Property acquisition, disposal, lease and rental transactions between £5,000,000 and £20,000,000 must be approved by the Finance, Planning and Performance Committee. Proposals over £20,000,000, either per annum or over the term of the lease, will be reviewed by the Finance, Planning and Performance Committee prior to submission to the Board for approval.
- c) Property acquisition, disposal, lease and rental transactions between £1,500,000 and £5,000,000, either per annum or over the term of the lease, must be approved by the Corporate Management Team. Proposals over £5,000,000 will be reviewed by the Corporate Management Team prior to submission to the Finance, Planning and Performance Committee for consideration.
- d) Property acquisition, disposal, lease and rental transactions between £150,000 and £3,000,000, either per annum or over the term of the lease, must be approved by the Capital Planning Group. Proposals over £3,000,000 will be reviewed by the Capital Planning Group prior to submission to the Corporate Management Team for consideration.
- e) Property acquisition and disposal transactions up to £150,000 must be approved by the Property Management Group. Proposals over £150,000 will be reviewed by the Property

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- Management Group prior to submission to the Capital Planning Group for consideration.
- f) Property lease or rental transactions up to £1,500,000 over the entire lease term or £150,000 per annum, whichever is lesser, must be approved by the Property Management Group. Proposals exceeding these limits will be reviewed by the Property Management Group prior to submission to the Capital Planning Group for consideration.

Where there is a disposal of Heritable Property, reference to SFI 13.4 should also be made. Where there is acquisition of new property via a lease or where a lease is extended this requires to be notified to Scottish Government Health & Social Care Directorate Finance.

### **12.6 REVENUE FUNDING**

Revenue funding made available by SGHSCD for a specific purpose may require minor capital expenditure to implement the service change. In these circumstances the Capital Investment Approval process outlined above should be applied.

### **12.7 REGIONAL PLANNING**

The Board is a member of the West of Scotland Regional Planning Group. The Board Chief Executive has delegated authority to approve capital expenditure included in any regional planning business case where it will become a Board asset.

### **12.8 PRIVATE FINANCE**

Where any additional capital works are considered as a variation to an existing private finance contract (PPP/PFI/DBFM) the Capital Investment Approval process detailed above should be applied.

### **12.9 THIRD PARTY DEVELOPER SCHEMES**

Third party developer schemes such as Hub West Scotland (hWS) are used to support infrastructure developments particularly within primary care settings.

All projects funded by third party developers and other ways of providing new premises for independent contractors such as GPs and GDPs are subject to the same business case approvals process as any other proposed development and the Capital Investment Approval Process detailed above should be applied.

The Director of Estates and Facilities shall demonstrate that the capital procurement route represents value for money and genuinely transfers risk to the private sector.

The Capital Planning Group will continually review the potential for approved capital schemes to be delivered through SGHSCD revenue financial models such as the hWS initiative.

### **12.10 JOINT DEVELOPMENTS WITH LOCAL AUTHORITIES/ OTHER PARTNERS**

Where a joint project is led by a Local Authority or other partner the Board must seek to ensure that NHSGGC contributions to such schemes represent value for money and are affordable. The Capital Investment Approval Process detailed above should be applied.

### **12.11 PROJECT BANK ACCOUNTS**

It is Scottish Government policy that a Project Bank Account (PBA) must be used for all building projects with an estimated value more than or equal to £2,000,000. A PBA ensures that subcontractors get paid promptly for work done and that those payments are ring fenced if the main contractor ceases trading. A PBA will be a condition of tender for all such projects.

A PBA operates as a legal trust and a trust deed must be agreed for each project that uses a PBA. A template is provided in the SG guidance on Implementing Project Bank Accounts in Construction Projects. Any arrangement for a trust deed to cover more than one main contract, from the commissioning body's perspective, is not recommended. Further information on PBAs is provided in the SG guidance Implementing Project Bank Accounts in Construction Projects.

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**12.12 MAJOR CAPITAL INVESTMENT PROJECTS**

Where SGHSCD CIG approval is given for major capital schemes the Board may delegate authority for managing the approved allocation to a Project Board.

The management of any such projects will be structured in accordance with the Scottish Government Construction Procurement Handbook.

The Senior Responsible Officer (SRO) will provide progress reports to the Board and Capital Planning Group on a regular basis not exceeding monthly.

**12.13 CAPITAL DELEGATION PROCESS**

Where a capital expenditure proposal is approved and a capital scheme number is issued by the Head of Finance – Capital Planning, the Director of Finance or the Director of Estates and Facilities in accordance with the Board's Scheme of Delegation, will ensure that authority to proceed to procurement is issued to the manager responsible for the delivery of the capital expenditure proposal.

Procurement of all capital items will be undertaken in accordance with Section 9, Non-Pay Expenditure and Section 10, Orders, Quotations and Tenders, of these SFIs.

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### SECTION 13

#### ASSETS

#### 13.1 ASSETS

Assets include all property of NHSGGC including physical assets, such as buildings, equipment, vehicles, stores, cash, and intangibles such as intellectual property or goodwill. All staff have a duty to protect and safeguard the assets of NHSGGC in the performance of their duties and it is the responsibility of the Chief Executive to ensure that there are adequate systems in place to maintain satisfactory control of fixed assets. All transactions involving property will be conducted in accordance with the procedures set out in the NHS Property Transaction Handbook and Section 12 Capital Investment.

#### 13.2 ASSET REGISTERS

For the purposes of these Instructions, Fixed Assets will be defined in accordance with the guidance contained in the Capital Accounting Manual produced by the SGHSCD.

The Director of Finance will ensure that an Asset Register is maintained, and that all Fixed Assets are accurately and timeously recorded in the Register in accordance with the guidance contained in the Capital Accounting Manual.

The Director of Finance will ensure that procedural instructions are prepared and implemented to ensure that:-

1. additions to the fixed asset register are clearly identified to an appropriate budget holder and validated by reference to:
  - a. properly authorised and approved agreements, architect's certificates, supplier's invoices and other documentary evidence in respect of purchases from third parties;
  - b. stores, requisitions and wages records for own materials and labour including appropriate overheads; and
  - c. lease agreements in respect of capitalised assets;
2. where capital assets are sold, scrapped, lost or otherwise disposed of, their value is removed from the accounting records and each disposal validated by reference to authorisation documents and invoices (where appropriate);
3. balances on fixed assets accounts in ledgers are reconciled to balances on the fixed asset register;
4. the value of each asset is indexed to current values in accordance with methods as specified in the Capital Accounting Manual;
5. the value of each asset is depreciated using methods and rates as specified in the Capital Accounting Manual and is consistent with the agreed depreciation policy of NHSGGC; and
6. capital charges are calculated and paid as specified in the Capital Accounting Manual.

A joint operational sub-group representing each HSCP will be responsible for maintaining:

1. a joint property database incorporating all local authority and NHS Community properties.
2. a register of jointly occupied properties recording details of joint funding agreements.

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### 13.3 **SECURITY OF ASSETS**

The Director of Finance will ensure that procedures for the control of assets are prepared and implemented. These procedures will make provision for the:

1. recording of managerial responsibility for each asset;
2. identification of additions and disposals;
3. identification of all repairs and maintenance expenses;
4. physical security of assets;
5. periodic verification of the existence of, condition of, and title to, assets recorded; and
6. identification and reporting of all costs associated with the retention of an asset.

The Director of Finance will ensure all discrepancies revealed by verification of physical assets to the fixed asset register are investigated in accordance with the procedures set out in Section 18 of these Instructions.

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

Any damage to NHSGGC's premises, vehicles and equipment, or any loss of equipment, stores or supplies must be reported by directors and employees in accordance with the procedure for reporting losses (Section 18 of these Instructions).

Where practical, assets should be marked as NHSGGC property.

On the closure of any premises, a physical check will be carried out and a responsible officer designated by the Chief Executive will certify a list of items held showing their eventual disposal. (See Section 6 of these Instructions for security of cash cheques and other negotiable instruments)

### 13.4 **DISPOSAL OF ASSETS**

All disposals of assets should secure maximum income for NHSGGC (or minimise the cost where the disposal has no proceeds) other than when donated to a charitable organisation (refer to section 13.5). Assets with an estimated value greater than £1,000 should be disposed of on the open market with arrangements commensurate with the value of the disposal. Under this level, the responsible manager must record and demonstrate that the best outcome for NHSGGC has been obtained. Where the disposal incurs a cost to NHSGGC, it should be dealt with in accordance with Section 10 Orders Quotations and Tenders.

Where a disposal is made to a related party (i.e. other than at "arm's length") the circumstances should be reported to the Head of Procurement for approval and entry in the register of Waivers to Tender.

The above does not apply to the disposal of heritable property, which must be disposed of in accordance with the relevant guidance contained in the NHS Property Transaction Handbook.

All property disposals must be in accordance with the Board's clinical strategy and the approved Property and Asset Strategy. Where a service change requires disposal of a property the relevant Director or HSCP Chief Officer as appropriate will notify the Director of Estates and Facilities.

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It is the responsibility of CPG to identify properties that are surplus to requirements. The Property Management Group will ensure that disposal of the property is in line with the Board's Property and Asset Strategy when it has been declared surplus.

A list of properties which have been declared surplus by CPG is maintained by the Property Management Group. Where it is proposed to dispose of a surplus property, the delegated limits for Property Transactions within Section 12 Capital Investment should be followed.

Any ongoing maintenance and security of the surplus property prior to disposal will be the responsibility of the Director of Estates and Facilities.

**13.5 DONATION OF SURPLUS ASSETS**

Surplus assets will only be donated to charitable organisations which are registered with the Office of the Scottish Charity Regulator (OSCR), or an equivalent organisation, unless a request from an unregistered organisation is approved by the Chief Executive (or their nominated deputy) and the Director of Finance (or their nominated deputy).

A summary of any assets donated to charitable organisations will be provided to CPG.

Where the disposal proceeds of the asset are likely to be in excess of £5,000 or the net book value is £5,000 or more the Chief Executive (or their nominated deputy) and the Director of Finance (or their nominated deputy) will approve the donation of the asset.

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 14

#### FINANCIAL INFORMATION MANAGEMENT

##### **14.1 CODE OF PRACTICE ON OPENNESS AND FREEDOM OF INFORMATION**

The Code of Practice on Openness was originally produced by the NHS in Scotland Management Executive and sets out the basic principles underlying public access to information about the NHS in Scotland. All staff have a duty to comply with the Code.

The Freedom of Information (Scotland) Act 2002 (FOISA) places an obligation on public bodies to provide information, subject to certain exemptions (such as personal information etc.), to anyone who asks for it. Any request for information in permanent form (i.e. nonverbal) is a FOISA request and must be responded to, within 20 working days. All requests should be received via the Board's FOI mailbox. Staff receiving FOI requests, or any request for business information that qualifies as an FOI request directly, should email it to the FOI mailbox immediately.

Staff should continue to respond timeously to general requests for information, where it has been customary to do so, without reference to FOISA officers.

##### **14.2 CONFIDENTIALITY AND SECURITY**

All employees have a responsibility to treat as confidential information which may be available to them, obtained by them or derived by them whilst employed by NHSGGC. They should not breach this duty of confidence by disclosing confidential information, using it in an unauthorised manner, or providing access to such information to unauthorised individuals or organisations.

The complexity of delivering healthcare services means there is a need to facilitate appropriate access in a seamless manner to patients' information throughout the patient journey. Information sharing between organisations should be in accordance with the Intra-NHS Scotland Information Sharing Accord (2023).

Executive Directors and Heads of Department are responsible for the security and accuracy of data relating to their area of responsibility. In particular, the Director of Finance is responsible for the security of NHSGGC data processed and stored by information systems designed or procured under his responsibility. They are responsible for ensuring the accuracy and security of NHSGGC's financial data, including that held on and processed by computer.

Directors should discharge these responsibilities in accordance with the Scottish public sector cyber resilience framework v2.0. These instructions should be read in conjunction with:-

1. the Computer Misuse Act 1990 (as amended by the Serious Crime Act 2015);
2. the Data Protection Regulations;
3. NHS CEL (2011) 25 – Safeguarding the Confidentiality of Personal Data Processed by Third Party Contractors;
4. NHS CEL (2012) 25 – NHS Scotland Mobile Data Protection Standard ;
5. The Network and Information Systems Regulations 2018; and
6. NHS Scotland Code of Practice - Protecting Patient Confidentiality.



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### 14.3 **CONFIDENTIALITY OF PERSONAL HEALTH INFORMATION**

Under the terms of NHS MEL (1999) 19 and subsequent guidance issued by the SGHSCD, NHSGGC has nominated the Director of Public Health as the Caldicott Guardian to “safeguard and govern the uses made within NHSGGC of patient identifiable information including both clinical and non-clinical information.”

### 14.4 **RESOLUTION OF CONFLICT**

The Director of Finance or the Director of Public Health must be consulted in the event of a conflict arising between NHSGGC's obligations under the Code of Practice on Openness/FOISA and the need to maintain confidentiality.

### 14.5 **COMPUTERISED FINANCIAL SYSTEMS**

The Director of Finance, who is responsible for the accuracy and security of the computerised financial data of NHSGGC, will ensure that:

1. procedures are devised and implemented to ensure adequate protection of NHSGGC's data, programs and computer hardware, for which he is responsible, from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard for the Data Protection Regulations;
2. adequate controls exist over data entry, processing, storage, transmission and output, to ensure security, privacy, accuracy, completeness, and timeliness of the data, as well as the efficient and effective operation of the system;
3. adequate controls exist such that the computer operation is separated from systems development, maintenance and amendment;
4. an adequate audit trail exists through the computerised system and that such computer audit reviews as they may consider necessary are being carried out.

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

The Director of Finance will ensure that contracts for computer services for financial applications with another health organisation, other agency or external supplier 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 will also ensure the rights of access for audit purposes and the Director of Finance will periodically seek assurances that adequate controls are in operation.

Where computer systems have an impact on corporate financial systems, the Director of Finance must be satisfied that:

1. the acquisition, development and maintenance of such systems are in line with corporate policies including NHSGGC's Digital Strategy;
2. data produced for use with financial systems is adequate, accurate, complete and timely, and that a management audit trail exists;
3. finance staff have access to such data; and
4. such computer audit reviews as are considered necessary are being carried out.

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The Scottish Government Records Management Code of Practice for Health and Social Care and the NHSGGC Corporate Records Policy provides guidance on the required standards of practice in the management of records for those who work within or under contract to NHSGGC. It is based on legal requirements and professional best practice. The Code of Practice applies to data, information, and records, in any format, or stage of processing in the delivery of health care functions and associated supporting business services. This includes those handled by third parties on behalf of NHSGGC in connection with health care and associated administrative purposes.

The Code of Practice encompasses the requirements of:

- Public Records (Scotland) Act 1937; as amended by the
- Public Records (Scotland) Act 2011;
- Data Protection Regulations;
- Freedom of Information (Scotland) Act 2002;
- NHS Scotland Code of Practice on Protecting Patient Confidentiality; and
- Environmental Information (Scotland) Regulations 2004;

Any other relevant laws or regulations and subsequent instructions/guidance issued by the SGHSCD must also be complied with when considering retention of records.

The Director of Digital Services and the Head of Records will issue guidance on this matter as required and in cases of doubt their advice should be obtained.

**14.7 INFORMATION SHARING WITH LOCAL AUTHORITIES**

Section 49 of the Public Bodies (Joint Working) (Scotland) Act 2014 allows the Board to disclose information to one or more local authorities which they may reasonably require for, or in relation to, the preparation of a strategic plan.

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 15

#### ENDOWMENT FUNDS

##### 15.1 GENERAL

Endowment funds are defined as money or property donated to the Board and held on trust for such purposes relating to services provided under the National Health Service (Scotland) Act 1978 or in relation to hospitals, or to the functions of the Board with respect to research, as the Board may think fit. The Board is appointed as a corporate trustee to hold the funds and property attributable to the endowment funds and Board members are appointed as Trustees of the endowment funds.

The endowments are constituted under the National Health Service (Scotland) Act 1978. As the NHSGGC Endowment Funds are registered with the Office of the Scottish Charities Regulator (OSCR), the Trustees must also comply with the Charities and Trustee Investment (Scotland) Act 2005.

The legally registered name of the charity is the Greater Glasgow Health Board Endowment Funds. "NHS Greater Glasgow and Clyde Healthcare Charity" is the common name used to define the entity/organisation whose legal name is Greater Glasgow Health Board Endowment Funds.

The endowment Trustees are all the members of the Health Board. They are responsible for the general control and management of the charity in accordance with the NHS Greater Glasgow and Clyde Endowment Funds Charter and operating policies and procedures. Fundholders must comply with the Endowment Operating Instructions which are available on Staffnet.

##### 15.2 RISKS ASSOCIATED WITH RECEIVING CHARITABLE DONATIONS

The purpose of the Board's endowment funds is the advancement of health through;

- (a) improvement in the physical and mental health of the local population;
- (b) the prevention, diagnosis and treatment of illness;
- (c) the provision of services and facilities in connection to the above; and
- (d) the research into any matters relating to the causation, prevention, diagnosis or treatment of illness, or into such other matters relating to the health service as the Trustees see fit.
- (e) education and development in connection to the above.

Charitable donations should only be accepted by the Trustees where they are consistent with these charitable objectives.

The receipt of a charitable donation can attract substantial media interest, particularly where it represents a considerable amount of money. The Trustees must consider whether there are reasons why a donation might be inappropriate and should therefore be refused. While the following list is not exhaustive, it sets out circumstances where a donation should be refused.

- It specifies further requirements that the Board cannot meet.
- It specifies conditions which are incompatible with the purpose of the Board's endowments.
- Onerous conditions are attached to the donation, which are not acceptable or cannot be met. For example, where the donation is for the provision of particular equipment or facilities, and the running of which would not be cost-effective or would be unaffordable.

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- The acceptance of a donation places NHSGGC under any inappropriate obligation. For example to provide any preferential NHS treatment to parties specified by the donor.
- It would be wrong to accept the donation on ethical grounds. Acceptance of a gift from a particular source may be incompatible with the ethos of the Health Service, or be likely to alienate beneficiaries or other potential donors.
- The acceptance of the donation could result in unacceptable controversy or adverse publicity. For example, the charitable donation should not benefit the person or organisation making the charitable donation at the expense of NHS patients as a whole.
- The donation is made payable to individual members of staff.

Rather than having to refuse a potential donation, it may be possible to discuss with the donor or their legal adviser in the case of a draft will, a change to the terms of the proposal. The Board should, however, encourage people to make a general donation for Health Service purposes as this gives the greatest flexibility in the application of donations.

### **15.3 ACCEPTANCE OF NON-CHARITABLE DONATIONS**

Donations should only be accepted where they are compatible with the “advancement of health” as this is the purpose applicable to the endowment funds. Other donations should not be accepted by Endowments. Commercial Research funds or any income received in payment for services provided by NHSGGC should be treated as exchequer rather than endowment income and administered by NHSGGC. This guidance does not cover patients’ monies or staff funds.

### **15.4 APPROVAL OF EXPENDITURE**

Expenditure from Endowment Funds is restricted to the purpose(s) of the appropriate Fund and can only be made with the approval of the Trustees. Such approval will be delegated to the Director of Finance to authorise expenditure from General Funds against approved budgets.

Designated fundholders will be responsible for authorising/controlling expenditure incurred on those accounts for which they have designated fundholder responsibilities. They will be able to approve individual items of expenditure of up to £50,000 or such other amount as the Trustees may agree from time to time. For individual expenditure items in excess of £50,000 (or other agreed amount) up to a ceiling of £250,000, it will be necessary to obtain additional authorisation from two of the following:

- Chief Executive
- Deputy Chief Executive
- Director of Finance,

Individual expenditure items in excess of £250,000 must be authorised by the Trustees who may delegate this responsibility to the Healthcare Charity Committee.

Any expenditure incurred from Endowment Funds must comply with Section 10 – Orders, Quotations and Tenders.

### **15.5 CUSTODY AND SECURITY OF ASSETS**

All gifts must be held in NHSGGC's name in bank accounts specified for Endowments and withdrawals may only be sanctioned by authorised signatories. The Trustees can only accept gifts for purposes relating to the advancement of health. In cases of doubt, the Director of Finance should be consulted.

All share and stock certificates and other assets relating to Endowment Funds will be held in the name of Nominees approved by the Trustees and will be deposited with the Endowment Funds' bankers or in some other secure facilities as determined acceptable to the Director of

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Finance. The Director of Finance will ensure a record is kept of all share and stock certificates on behalf of the Trustees. Property deeds will be held by the Central Legal Office.

Assets in the ownership of, or used by, NHSGGC as corporate trustee shall be maintained along with the general estate and inventory of assets of NHSGGC.

### 15.6 **INVESTMENT**

Endowment Funds will be invested by the investment managers appointed by the Trustees. The investment managers will have full discretionary powers but subject to any restrictions that the Trustees may impose from time to time.

The Trustees, via the Healthcare Charity Committee, will be responsible for reviewing proposals and making recommendations to the Trustees with respect to:

1. the investment strategy including policy on investment risks;
2. the appointment of investment managers and advisers;
3. receiving reports from the investment managers; and
4. reviewing performance of the portfolio against relevant benchmarks and investment objectives.

The Director of Finance will be responsible for all aspects of the management of the investment of funds held on trust, and will advise the Trustees on the following:

1. participation in common investment funds; and
2. authorisation for the use of trust assets.

### 15.7 **CONTROL OF ENDOWMENT FUNDS**

The Director of Finance will prepare and issue procedures in respect of NHSGGC funds. These procedures should cover the following matters:

1. governing instruments for every fund;
2. controls and authorisation to open new funds;
3. treatment of offers of new funds;
4. legacies and bequests;
5. controls over and authorisation of expenditure including lists of authorised signatories;
6. the accounts and records necessary to account for all transactions;
7. fund-raising;
8. trading income;
9. investment income; and
10. periodic reporting of balances.

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The Director of Finance must ensure that:

1. the Trustees are advised on banking arrangements and with Board approval, securing the appropriate banking services;
2. the Trustees receive reports on receipt of funds, investment and any other matters agreed by the Board of Trustees;
3. annual accounts are prepared in the required manner within the agreed timescales;
4. internal and external audit services are in place;
5. the Trustees receive reports on the outcome of the annual audit;
6. the Funds' liability to taxation and excise duty is managed appropriately; and
7. legal advice is obtained where necessary.

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 16

#### FAMILY HEALTH SERVICES

##### 16.1 INTRODUCTION

NHSGGC has a responsibility under Part II of the NHS (Scotland) Act 1978 to provide Family Health Services (FHS). The Public Bodies (Joint Working) (Scotland) Act 2014 delegates this responsibility to Integration Joint Boards (HSCPs). The Health Board transfers the funding for FHS to the HSCPs. This funding is ring-fenced for FHS services. Each HSCP gives direction and makes payment to the Health Board which contracts the provision of FHS services to doctors, dentists, pharmacists and optometrists who are independent contractors.

##### 16.2 INDEPENDENT CONTRACTORS

NHSGGC will maintain lists of approved contractors, and will make additions to and deletions from those lists, taking into account the health needs of the local population, and the access to existing services. All applications and resignations received will be dealt with equitably, within any time limits laid down in the contractors' NHS terms of service.

NHSGGC will ensure that:

1. lists of all contractors, for which NHSGGC is responsible, are maintained and kept up to date;
2. systems are in place to deal with applications, resignations, and inspection of premises, etc., within the appropriate contractor's terms of service;
3. there are mechanisms to monitor the quality of services provided by contractors and where this is found to be unsatisfactory that appropriate remedial action is taken; and
4. where a contractor is in breach of regulations, or whose service provision raises serious concerns, a report is submitted to the Reference Committee to consider disciplinary action;

##### 16.3 PAYMENTS PROCEDURE

The Director of Finance will ensure:

1. that appropriate arrangements exist for payments to be made on behalf of NHSGGC by National Services Scotland;
2. payments are subject to controls which include checks that:
  - (a) the Statement of Financial Entitlement issued by SGHSCD has been correctly and consistently applied;
  - (b) overpayments are prevented (or if not prevented, recovery measures are initiated); and
  - (c) fraud is detected;

This will involve a combination of pre and post payment verification in line with nationally agreed protocols.

3. that arrangements are in place to identify contractors receiving exceptionally high, low or no payments, and highlight these for further investigation; and

## NHS Greater Glasgow & Clyde Standing Financial Instructions

4. that a prompt response is made to any query raised by National Services Scotland – Practitioner and Counter Fraud Services Division regarding claims from contractors submitted directly to them.
5. that controls and checks are in place to cover patients claiming exemption from NHS charges.
6. that any cases of contractor or patient fraud are investigated and criminal/civil/disciplinary action is taken where appropriate.

### 16.4 **FRAUD**

Any instances of suspected fraud or other financial irregularity must be reported in accordance with SFR 18, Fraud, Losses and Legal Claims.

### 16.5 **ENHANCED SERVICES**

#### **Directed Enhanced Services**

Under the Primary Medical Services (Directed Enhanced Services) (Scotland) Directions 2025 (“DES Directions 2025”) and subsequent amendments the Board must provide primary medical services within its area or secure their provision within its area, by establishing and operating the following services:

- Childhood Immunisation
- Violent Patients
- Minor Surgery
- Extended Hours
- Palliative Care
- Pertussis Immunisation
- Shingles (Herpes Zoster) Immunisation
- Meningitis B Immunisation
- Preschool Boosters
- Rotavirus
- Coronavirus Vaccination
- Pneumococcal Vaccination
- Frailty

NHSGGC must, where necessary, vary the contractor’s primary medical services contract so that the plan setting out these arrangements comprises part of the contractor’s contract and the requirements of the plan are conditions of the contract. Prior to issuing payments for enhanced services not funded in the Global Sum the Board will require contractors and providers who have entered into an arrangement in terms of the Extended Hours Access Scheme in the DES Directions 2025 to sign a declaration to confirm that they are meeting the requirements of the DES Directions 2025.

#### **National Enhanced Services**

The Board will determine which National Enhanced Services it wishes to implement.

The GMS Operational Group will authorise implementation of the National Enhanced Service ensuring that the financial impact is within available resources.

The national specification and guidelines for the National Enhanced Service will be applied.



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Standing Financial Instructions****Local Enhanced Services**

All practices are expected to provide essential and those additional services they are contracted to provide to all their patients. The enhanced service specifications outline the more specialised services to be provided. The specification of these services is designed to cover the enhanced aspects of clinical care of the patient, all of which are beyond scope of essential services. No part of these specifications by commission, omission or implication defines or redefines essential or additional services.

The GMS Operational Group will authorise implementation of the Local Enhanced Service ensuring that the financial impact is within available resources.

The specifications for Local Enhanced Services will be agreed by the GMS Operational Group in consultation with the local Medical Committee.

**16.6 PAYMENT VERIFICATION**

Accountability for carrying out payment verification ultimately rests with NHSGGC. Whilst the majority of payment verification will be undertaken by Practitioner Services (in accordance with the Partnership Agreement between Practitioner Services and the NHS Boards) there may be instances where it is more appropriate for payment verification to be undertaken by NHSGGC. Consequently, there is an onus on Practitioner Services and NHS Boards to agree the annual payment verification programme. Payment verification will be undertaken in accordance with the payment verification protocols issued in DL(2025)17.

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 17

#### HEALTH AND SOCIAL CARE PARTNERSHIPS

##### 17.1 INTRODUCTION

Under the Public Bodies (Joint Working) (Scotland) Act 2014 the Board has delegated functions and resources to Health and Social Care Partnerships (HSCPs). The functions to be delegated to the HSCPs are prescribed in The Public Bodies (Joint Working) (Prescribed Health Board Functions) (Scotland) Regulations 2014. Each HSCP will be responsible for managing expenditure within allocated budgets.

##### 17.2 HSCP STRATEGIC PLAN

HSCPs will produce a Strategic Plan which will incorporate a financial plan for the resources within scope of the HSCP. The Strategic Plan will set out the level of capacity required each year in all of the sectors in the care pathway and the allocation of resource within scope of the plan across the sectors. The HSCP Chief Officer, supported by the Chief Finance Officer, will develop a case for an Integrated Budget based on a Strategic Plan which has been approved by both the Health Board and the Local Authority.

The allocations made from the HSCP to the parent bodies for operational delivery of services will be set out in the financial plan that underpins the Strategic Plan.

##### 17.3 BUDGETS DELEGATED TO AN HSCP

The management responsibility for a budget delegated to an HSCP will be determined by the category of budget. The categories are described below.

1. **Directly Managed Budgets**  
Budgets such as District Nursing where there are no specific conditions attached due to the nature of the funding source.
2. **Directly Managed Ringfenced**  
Budgets where the HSCP has been allocated budget management responsibility but where there are specific conditions attached. The nature of the funding source and the conditions attached dictate that the use of the funding is ring fenced for specific purposes.
3. **Managed on Behalf (MOB)**  
Service budgets where one HSCP is responsible for managing the service on behalf of one or more other HSCPs. Where such hosted arrangements apply the responsible HSCP will be expected to manage the overall service expenditure within available funds.
4. **Centrally Managed with Spend/Consumption Targets (CMT)**  
The budget will remain centrally managed but the HSCPs will actively participate in the process of service/expenditure management through the allocation of either spend targets or consumption targets.
5. **Centrally Managed**  
Budgets will continue to be managed centrally on account of their nature and/or scale.
6. **Set Aside (including Acute)**  
The hospital services to be included in the set aside budget are listed in Schedule 3 Part 2 of the Public Bodies (Joint Working) (Prescribed Health Board Functions) (Scotland) Regulations 2014. Only clinical service budgets will be included.

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### 7. **Other (including Notional Budgets)**

FHS Non Cash Limited and other budgets where HSCPs are unable to influence expenditure levels but where they have a monitoring role. Such budgets are regarded as notional allocations.

Where a Local Authority employee is to be either a budget holder or is to be delegated authority to approve expenditure of any type it is the responsibility of the relevant Chief Officer to ensure that the individual has the necessary access to the Board's policies and procedures and the relevant IT systems (e.g. procurement) and the capability to competently implement the Board's policies and procedures.

Local Authority Employees will remain employees of the relevant Local Authority and will not become employees of the Board unless expressly agreed otherwise. Nonetheless, it is anticipated that for the limited purpose of delivering the relevant Directed Functions, such Local Authority Employees will require to comply with certain relevant Board policies, including these SFIs.

Directed Functions means a function of which an Integrated Joint Board has directed the Board to carry out under s.26 (1) of the Public Bodies (Joint Working) (Scotland) Act 2014. Local Authority Employee means an employee of a Local Authority which is party to an Integration Scheme with NHSGGC, in circumstances where that employee carries out Delegated Functions.

### 17.4 **VIREMENT**

An HSCP may vire resources across partners to enable implementation of strategic plans. Virement proposals will require the support and commitment of the HSCP Chief Financial Officer, the NHSGGC Director of Finance and the Local Authority Finance Officer. Agreed virements will be paid to partner authorities through the resource transfer mechanism.

Where virement of funds may have an impact on service provision by another HSCP, area wide partnership or Board-wide managed service, the proposal must be supported by the head of that service and by the relevant Chief Financial Officers.

### 17.5 **NON-RECURRING FUNDING**

HSCPs may receive non-recurring funding in any one year from NHSGGC which relates to a specific activity. HSCPs must account for such funding as required and must not utilise it for purposes other than funded activity. HSCPs should not plan for a recurrence of such funding.

### 17.6 **RESERVES**

HSCPs may hold reserves subject to the agreed reserves policy.

### 17.7 **CAPITAL PLANNING**

Each HSCP will undertake a strategic review of service priorities in order to develop a 3-year Capital Plan. This will be reviewed annually in tandem with a review of its premises needs, including existing owned and leased clinical and office premises.

### 17.8 **BUSINESS CASES**

Where NHSGGC funding is the sole targeted source of finance the Business Case guidance in Section 2 of these SFIs should be followed.

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 18

#### FRAUD, LOSSES AND LEGAL CLAIMS

##### 18.1 FRAUD, OTHER CRIMINAL OFFENCES AND FINANCIAL IRREGULARITIES

The Chief Executive, as Accountable Officer, is responsible for ensuring that all suspected fraud, theft, bribery, corruption and other financial irregularities are investigated and appropriate action taken. Operational responsibility for this is delegated to the Director of Finance and/or NHSGGC's Fraud Liaison Officer, who will take/instruct the necessary action and keep the Chief Executive informed of any salient issues, or where controversy may arise.

NHSGGC has a formal Partnership Agreement with NHS Counter Fraud Service which details the action to be taken when fraud, theft, corruption or other financial irregularities are suspected (ensuring compliance with circular DL(2022)06. This requires NHSGGC to adopt the Counter Fraud Standard which is a best practice approach to countering fraud. NHSGGC has a formal Counter Fraud Policy and Response Plan which set out NHSGGC policy and individuals' responsibilities. The following paragraphs provide an outline of the requirements but the Counter Fraud Policy and Response Plan should be referred to for further detail.

The definitions of fraud, corruption and embezzlement (generally referred to as "fraud") and the related activity of theft are contained in the Fraud Policy, and are as follows:-

#### **Fraud**

*A false pretence* – a false pretence by word of mouth, writing or conduct, and an inducement – induce someone to pay over monies/hand over goods, and

*A practical result* – that the cheat designed had been successful to the extent of gaining benefit of advantage, or of prejudicing, or tending to prejudice, the interests of another person).

**Embezzlement** (is the felonious appropriation of property (i.e. a thing or things belonging to someone) that has been entrusted to the accused with certain powers of management or control).

**Forgery and uttering** (is the making and publishing of a writing feloniously intended to represent and pass for the genuine writing of another person. Uttering means the tendering or presenting of a document).

**Bribery and Corruption** The Bribery Act 2010 makes it a criminal offence to take part in 'active' or 'passive' bribery or to fail to prevent bribery in an organisation.

**Theft** (the felonious taking or appropriating of property without the consent of the rightful owner or other lawful authority) of NHS property or funds with a high value or where a series of thefts has been identified.

NHSGGC will take appropriate legal and/or disciplinary action against any employee, director, contractor or other third party if any of the above offences are found to be proven. In instances where there is sufficient evidence to support a criminal prosecution there is a presumption that a referral will be made to the Procurator Fiscal for consideration.

Every officer has a duty to report, without delay, any instances of fraud, corruption, embezzlement, theft or other financial irregularities that they discover. This also includes any reasonably held suspicions that such circumstances have occurred (or are about to occur). This should normally be reported to the officer's line manager, in the first instance, but may be directly to the Fraud Liaison Officer if there are concerns about reporting to the line manager. NHSGGC encourages anyone having reasonably held suspicions of fraud, or other irregularity, to report it. Individuals will be offered protection under the Whistleblowing Policy and should

## NHS Greater Glasgow & Clyde Standing Financial Instructions

have no fear of reporting such matters unless they know their allegations to be groundless and/or raised maliciously.

In cases where fraud, bribery, corruption or embezzlement is suspected, all investigations must be carried out by staff from NHS Counter Fraud Service. Line managers must therefore immediately contact the Fraud Liaison Officer who will arrange preliminary discussions with NHS Counter Fraud Service. No action should be taken, that may prejudice the outcome of any potential criminal prosecution, prior to consultation with the Fraud Liaison Officer and NHS Counter Fraud Service. This does not however prevent immediate action being taken where there are issues regarding safety and/or suspicions that evidence may be destroyed. Further guidance is available from the Fraud Liaison Officer.

In cases of theft, line managers should contact the police. Local managers should assume that they have delegated authority to investigate minor thefts (subject to the approval of their service head) but should still contact the Fraud Liaison Officer in cases of doubt and where they may require specialist assistance. Any major thefts, a series of thefts or theft involving some form of deception should be discussed immediately with the Fraud Liaison Officer as these may require investigation by NHS Counter Fraud Service. There is a presumption that all thefts should be reported to the police and that the crime reference should be entered on the Datix Report and Loss Report. Managers must submit a copy of their formal investigation report (which will be satisfied by a Datix Report or Loss Report in simple cases) to NHSGGC's Fraud Liaison Officer.

NHSGGC is not authorised to carry out any form of covert surveillance. If any manager considers that such a measure is necessary to detect or prevent a crime, they should contact the Fraud Liaison Officer to arrange assistance from the NHS Counter Fraud Service.

It is possible that any instance of fraud or other financial irregularity, may attract enquiries from the media or other outside sources. Staff should not make statements to the media regarding any financial irregularity, as this could prejudice the outcome of any criminal enquiry or proceedings. Any enquiries from the media or third parties should, in line with normal NHSGGC policy, be referred to NHSGGC's Communications Office, which will provide an appropriate response after consultation with the NHS Counter Fraud Service and/or the Fraud Liaison Officer.

The Economic Crime and Corporate Transparency Act (ECCTA) was enacted in 2023, with the aim of improving the law to ensure that organisations are held accountable for committing serious crimes. A provision of the Act came into force on 1 September 2025 which introduced a corporate criminal offence of 'failure to prevent fraud' (FTPF).

FTPF offences must have been carried out by an 'associated person' acting for, or on behalf of, the 'relevant body' and have intended to benefit the relevant body or its clients. NHSGGC meets the criteria of a relevant body and the only defense available is that the relevant body had in place reasonable fraud prevention procedures.

The Chief Executive, as the Accountable Officer, is responsible for developing and maintaining effective controls to prevent and detect fraud. The Chief Executive will be supported by the Director of Finance and Fraud Liaison Officer to ensure compliance with the 2023 Act. Further information is included in the Board's Counter Fraud and Response Plan which is available to all employees on Staffnet.

### 18.2 LOSSES AND SPECIAL PAYMENTS

The Director of Finance will ensure that procedural instructions on the recording of, and accounting for, condemnations, losses and special payments are prepared and issued.

Any officer discovering or suspecting a loss of any kind will immediately inform their local manager. The manager will complete a loss form which will be signed by a budget holder and submitted to Financial Services. Losses in excess of the Budget Holder's delegated authority to write off losses should also be authorised by the appropriate Chief Officer. Where the loss

## **NHS Greater Glasgow & Clyde Standing Financial Instructions**

is due to fraud or theft, the manager will immediately act as detailed at section 18.1 above.

The Director of Finance will ensure that a losses register in which details of all losses and compensation will be recorded as they are known is maintained.

The Board will approve the writing off of losses, within the limits delegated to it from time to time by the SGHSCD, except that delegated responsibility may be given by the Board to the Chief Executive or other officers. Any significant losses written off under this delegated authority will be reported to the Audit and Risk Committee of NHSGGC. Details of the delegated levels of authority are given in the Scheme of Delegation.

No losses or special payments that exceed the limits delegated to NHSGGC by the SGHSCD will be made without their prior approval.

The Director of Finance is authorised to take any necessary steps to safeguard NHSGGC's interest in bankruptcies and company liquidations.

For any loss, the Director of Finance will consider whether

1. any insurance claim can be made against insurers; or
2. legal action can be taken to recover all or part of the amount of the loss.

All changes to securities will require the approval of the Director of Finance since they affect NHSGGC's financial exposure and risk of bad debts

### **18.3 CLAIMS FOR MEDICAL/CLINICAL NEGLIGENCE**

The Director of Corporate Governance and Administration will arrange for the Acute Services Division and HSCPs to hold a register of claims for medical and clinical negligence including details of payments made.

### **18.4 OTHER LEGAL CLAIMS**

The Director of Corporate Services and Governance will arrange for the Acute Services Division and HSCPs to hold a register of other legal claims e.g. under Health and Safety legislation.

### **18.5 DISPOSALS AND CONDEMNATIONS**

The procedures for the disposal of assets are set out in these instructions at Section 13 - Assets.

The Director of Finance will ensure that procedures for the recording and condemnation of all unserviceable items are prepared and issued.

### **18.6 REPORTING**

The Audit and Risk Committee will maintain an oversight of the settlement of legal claims and claims for compensation. Where a settlement is above the Board's delegated limit, authorisation is sought from SGHSCD by the Central Legal Office along with prior approval according to the requirements outlined in the Scheme of Delegation. Claims exceeding the Board's delegated limit require authorisation from the Director of Finance, Deputy Chief Executive, or Chief Executive.

## NHS Greater Glasgow & Clyde Standing Financial Instructions

### SECTION 19

#### PATIENTS' PRIVATE FUNDS AND PROPERTY

##### 19.1 PROCEDURE

NHSGGC has a responsibility to provide safe custody for money and other personal property (hereafter referred to as "property") handed in by patients, found in the possession of unconscious or confused patients, found in the possession of mentally disordered patients, or found in the possession of patients dying in hospital. Such property shall be dealt with as provided below and in accordance with the Adults with Incapacity (Scotland) Act 2000.

Patients or their guardians, as appropriate, shall be informed before or at admission by:

- notice and information booklets;
- hospital admission documentation and property records;
- the oral advice of administrative and/or nursing staff responsible for admissions;

that NHSGGC will not accept responsibility or liability for patients' property brought into Board premises, unless it is handed in for safe custody and a receipt is obtained acknowledging property handed over.

The Director of Finance will ensure that there are detailed written instructions on the collection, custody, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of property of deceased patients and patients transferred to other premises) for all staff whose duty it is to administer, in any way, the property of patients. These instructions will incorporate the guidance on this subject issued from time to time by the SGHSCD and will be in a form approved by the Supervisory Body.

Any money or property handed over for safekeeping will be evidenced by the issue of an official receipt.

Records of patients' property shall be completed by a member of the hospital staff in the presence of a second member of staff and in the presence of the patient or the personal representative, where practicable. It should be signed by the member of staff and by the patient, except where the latter is restricted by physical or mental incapacity, in which case it should be witnessed by the signature of a second staff member.

Patients' income, including pensions and allowances, shall be dealt with in accordance with current SGHSCD guidelines and Department of Work and Pensions regulations.

Where monies or valuables are handed in other than to the Patients' Funds Cashier then they will be held securely and transferred to the Patients' Funds Cashier at the first reasonable opportunity.

Patients' funds will be banked and administered in accordance with instructions provided by the Director of Finance. Any funds not required for immediate use will be lodged in an interest bearing account with interest being credited to individual patients based on the level of funds held by each patient. Bank and funds reconciliations should be prepared on a monthly basis and reviewed by a more senior officer not involved in the day to day operation of the funds.

In the case of patients incapable of handling their own affairs, and unless their affairs are managed under legal authority by some other party, their affairs will be managed in accordance with the Adults with Incapacity (Scotland) Act 2000 and the associated policies approved by the Board's Supervisory Body.

In all cases where property, including cash and valuables, of a deceased patient is of a total value of more than £36,000 (or such other amount as may be prescribed by legislation and

## NHS Greater Glasgow & Clyde Standing Financial Instructions

advised by the SGHSCD), production of a Confirmation of Estate will be required before any of the property is released. Where the total value of the property is less than £36,000 forms of indemnity will be obtained (although confirmation of estate should still be obtained in instances where dispute is likely).

In respect of a deceased patient's property, if there is no will and no lawful kin, the property vests in the Crown, and particulars will, therefore, be notified to the Queen's and Lord Treasurer's Remembrancer.

Staff should be informed on appointment, by the appropriate departmental or senior manager, of their responsibilities and duties for the administration of the property of patients.

Staff should not benefit directly or indirectly from the management of patients' private funds or property. Where it could be perceived that a member of staff may benefit, directly or indirectly (e.g. through accompanying a patient on holiday), then the expenditure and activity should be approved by the Multi-disciplinary Review Team.

The Board is not authorised to hold funds or valuables on behalf of patients in a community setting. Staff should decline requests to do so otherwise they could become personally liable in the event of loss.

### 19.2 **OUTSIDE CONTRACTORS**

Where NHSGGC contracts with a private, voluntary sector or non NHS body for the provision of NHS patient care, the Director of Finance will ensure that the relevant contract specifies standards to be adopted for the administration and management of patients' private funds and property.

Detailed instructions, equivalent to those adopted by the Health Board, will be required and will form the basis of the standards required contractually of health care providers in respect of the administration and control of patients' funds and property. The Director of Finance will ensure the performance of partnership providers is monitored and measured against these procedures.



**NHS Greater Glasgow & Clyde  
Standing Financial Instructions****SECTION 20****USE OF CONSULTANCY SERVICES (NON-MEDICAL)****20.1 DEFINITION**

An external consultancy service is defined as:

- a) an ongoing exchange of intellectual or professional information; where
- b) the commission ends on completion of a defined output; and
- c) the day to day management of the consultant remains with the supplier.

External consultants should only be used where the required skills and expertise to deliver the project cannot be provided internally.

**20.2 MANAGEMENT CONSULTANTS**

Where use of management consultants is being considered, the guidance contained in Circular NHS MEL (1994) 4 must be observed. This guidance covers the engagement, control and reimbursement of fees to management consultants.

**20.3 CAPITAL PROJECTS**

Where external consultants such as architects, design consultants, surveyors etc. are engaged on capital projects, including IM&T projects, the Board should follow the guidance contained in SCIM including the requirement for a post project evaluation.

**20.4 REVENUE FUNDED PROJECTS**

External consultants for revenue funded projects should only be engaged where it is considered to be the best way to deliver an outcome of value to the Board.

All engagements must have a clearly defined remit and outcome which will enable the Board to deliver its approved clinical strategy.

Any internal resources required to support the external consultant should be identified prior to engaging the external consultant.

A post project evaluation should be undertaken to assess whether the required outcome has been achieved.

**20.5 PROCUREMENT**

Engagement of all external consultants will be undertaken in accordance with Section 9, Non-Pay Expenditure and Section 10, Orders, Quotations and Tenders of these SFIs.

All legal services will be obtained through NHS Central Legal Services (CLO) other than where the Board has appointed external legal advisers to a specific project. Note that prior approval will be required before consulting CLO.



## **APPENDIX 3**

# **NHS Greater Glasgow and Clyde Scheme of Delegation**

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## **1. MATTERS RESERVED FOR THE BOARD**

### **Background**

As defined in the NHS Circular HDL(2003) 11 “Moving Towards Single System Working”, Greater Glasgow and Clyde NHS Board is a board of governance, delivering a corporate approach to collective decision making based on the principles of partnership working and devolution of powers. Local leadership will be supported by delegating financial and management responsibility as far as is possible consistent with the Board’s own responsibility for governance.

The Public Bodies (Joint Working) (Scotland) Act 2014 requires the Board to delegate some of its functions to an Integration Joint Board in order to create a single system for local joint strategic commissioning of health and social care services. The Integration Joint Board may, by direction, require the Board to carry out a function delegated to the integrated authority. These functions, which the Board is directed to carry out by the Integration Joint Board, are subject to the Board’s Scheme of Delegation.

The Board has a corporate responsibility for ensuring that arrangements are in place for the conduct of its affairs and that of its operating sectors and partnerships, including compliance with applicable guidance and legislation, and ensuring that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Board has an ongoing responsibility to ensure that it monitors the adequacy and effectiveness of these arrangements in practice.

The Board is required to ensure that it conducts a review of its systems of internal control, including in particular its arrangements for risk management, at least annually, and to report publicly on its compliance with the principles of corporate governance codes.

### **The following matters shall be reserved for agreement by the Board: -**

1. Determining the organisation’s Purpose, Aims, Values, Corporate Objectives
2. Setting the organisation’s culture, strategic direction and development goals;
3. Approval of the organisation’s Corporate Strategies
4. Development and Implementation of the Delivery Plan;
5. Approval of the IJB Integration Schemes;
6. Monitoring of aggregated/exception reports from the Board’s Standing Committees, any sub-committees, and the Integration Joint Boards on key performance indicators;
7. Oversight of the Corporate Risk management process, including approval of the Corporate Risk Register and Risk Appetite Statement;
8. Allocating financial resources for both Capital and Revenue resource allocation;
9. Scrutinise key data and information as per the Board’s Integrated Performance and Quality Reporting (IPQR).

10. Approval of Annual Accounts;
11. Scrutiny of Public Private Partnerships;
12. NHS Statutory Approvals;
13. Approval of the Corporate governance framework including:
  - Standing Orders
  - Establishment, remit, and reporting arrangements of all Board Standing Committees/sub-committees
  - Scheme of Delegation
  - Standing Financial Instructions
  - Model Codes of Conduct

## 2. MATTERS DELEGATED TO OFFICERS OF THE BOARD

The Corporate Management Team (CMT) is the senior management decision-making body for NHSGGC and carries out an overview of the Board's responsibilities in developing strategy, policy and assessing performance against agreed objectives.

It also manages the business of the NHS Board by reviewing and endorsing Board-wide strategies, policies and actions to ensure a corporate position is achieved prior to submission to the NHS Board and its Standing Committees for consideration and approval. A number of sub-groups report into CMT across the range of Board activities and improvement plans.

Any reference in this scheme to a statutory or other provision shall be interpreted as a reference to that provision as amended from time to time by any subsequent legislation.

Any power delegated to an officer in terms of this scheme may be exercised by such an officer or officers of his or her department as the officer may authorise in writing.

## 3. SCHEME OF DELEGATION ARISING FROM BOARD STANDING ORDERS

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Maintenance of Register of Board Members interests		Board Secretary
2	Maintenance of a Register of gifts/hospitality/interest		Corporate Services Manager - Compliance
3	Document or Proceeding requiring authentication by the Board		One Non-Executive Board Member, the Director of Corporate Services and Governance and the Director of Finance

4	Execution of Documents on behalf of Scottish Ministers relating to Property transactions		Chief Executive/ Director of Finance/ Medical Director / Deputy Chief Executive /Director of Estates and Facilities.
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#### 4. **SCHEME OF DELEGATION ARISING FROM BOARD STANDING FINANCIAL INSTRUCTIONS**

A scheme of delegation operates for various Standing Financial Instructions (SFIs), each of which is described in the tables that follow the list below. The list below therefore includes a cross reference to the relevant section of the standing financial instructions. Where a Director post is referenced this will also cover any Interim appointments to that post.

Table	Title	SFI section
4.1	Allocations, Business Planning, Budgets, Budgetary Control and Monitoring	2
4.2	Annual Accounts and Reports	3
4.3	Audit	4
4.4	Banking Arrangements	5
4.5	Healthcare Service Provision	7
4.6	Pay Expenditure	8
4.7	Non-Pay Expenditure	9
4.8	Orders, Quotations and Tenders	10
4.9	Management and Control of Stock	11
4.10	Capital Investment	12
4.11	Management of Endowment Funds	15
4.12	Family Health Services	16
4.13	Health and Social Care Partnerships	17
4.14	Fraud, Losses and Legal Claims	18
4.15	Patients' Private Funds and Property	19

**Table 4.1 Allocations and Budgets**

<b>Line</b>	<b>Area of Responsibility</b>	<b>Committee Approval Required</b>	<b>Officer Responsible</b>	<b>Limits Applying</b>
1	Preparation and approval of Revenue and Capital Financial Plans	Finance, Planning and Performance Committee and onwards to Board CMT	Director of Finance	Revenue Resource Limit/Capital Resource Limit
2	Preparation and submission of Budgets		Director of Finance	Revenue Resource Limit and per the Financial Plan
3	Oversight of strategic direction for IJB Strategic Plans	Finance, Planning and Performance Committee CMT	Chief Officers Chief Executive	Resources within scope of Integration Scheme
4	Establishment and maintenance of Budgetary Control System		Director of Finance	
5	Delegation of Budgets		Chief Executive/Director of Finance	Limit as per Financial Plan
6	Approval of Change Programmes	Finance, Planning and Performance Committee (where proposal includes major service change/ workforce change or where revenue implications are unfunded or >£1.5m)	Chief Executive/Director of Finance	Within available resources
7	Authority to use N/R budget to fund recurring expenditure		Chief Executive	Within available resources
8	Virement of budget		Director of Finance	Up to £50,000 Head of Finance £50,000-£500,000 Asst DOFs Above £500,000 within available budget.

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9	Virement of budget – HSCP		IJB Chief Officers / Board Director of Finance / Local Authority Finance Officer	Within available budget and local financial regulations/scheme of delegation regarding virement
10	Authority to commit expenditure for which no provision has been made in approved plans/budgets	Financial Planning and Performance CMT	Chief Executive/ Director of Finance	FP&P above £5m– within available resources CMT between £3-5m Chief Executive or Director of Finance up to £5m

**Table 4.2 Annual Accounts and Reports**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Submission of monitoring returns to Scottish Government Health and Social care Directorate (SGHSCD)		Director of Finance	In accordance with SGHSCD requirements
2	Approval of NHSGGC Annual Accounts	Audit and Risk Committee to review and onwards to Board for approval	Chief Executive	In accordance with Accounts Manual / UK Treasury Financial Reporting Manual (FReM)
3	Approval of Endowment Fund Annual Accounts	Healthcare Charity Committee to review and onwards to Board of Trustees for approval	Director of Finance	In accordance with The Charity Accounts (Scotland) Regulations 2006
4	Preparation of Governance Statement	Audit and Risk Committee to review and onwards to Board for approval	Director of Finance	In accordance with Accounts Manual / UK Treasury Financial Reporting Manual (FReM)



**Table 4.3 Audit**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Conduct of Business and Stewardship of Funds under Board control	Audit and Risk Committee	Chief Executive	In accordance with SGHSCD requirements
2	Provision of Internal Audit Service	Audit and Risk Committee	Director of Finance	In accordance with the Public Sector Internal Audit Standards
3	Appointment of external auditors for the NHSGGC accounts	Scottish Ministers	Director of Finance	In accordance with the Audit Scotland Code of Audit Practice
4	Appointment of internal auditors	Audit and Risk Committee	Director of Finance	
5	Appointment of external auditors for the Endowment Fund accounts	Board of Trustees Healthcare Charity Committee	Director of Finance	

**Table 4.4 Banking Arrangements**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Opening of Bank accounts in the Board's name	Audit and Risk Committee	Director of Finance	N/A
2	Notification to bankers of authorised signatories on bank accounts	Audit and Risk Committee	Director of Finance	N/A
3	Transfers to/ from GBS Account; to/ from Bank Accounts		Dual signature from list of authorised signatories	N/A
4	BACS/CHAPS/S WIFT/Faster Payments/ cheque/ Payable Order payments		Dual signature from list of authorised signatories	N/A

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5	Direct Debit/Standing Order mandates		Dual signature from list of authorised signatories	N/A
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\*BACS – Bankers Automated Clearing System; CHAPS – Clearing Houses Automated Payment System; SWIFT – Society for World-wide Interbank Financial Telecommunication; GBS – Government Banking Service

**Table 4.5 Contracts/Service Level Agreements**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	New Contracts/ Service Level Agreements over £1.5m (based on annual value of the contract)	Finance, Planning and Performance Committee CMT	Relevant members of the CMT	Finance, Planning and Performance Committee approval required for all new agreements with an annual value over £5m  CMT approval for all new contracts with an annual value between £1.5-5m
2	SLA substantive changes including service reduction or significant financial changes	Finance, Planning and Performance Committee  CMT	Relevant members of the CMT	<u>Substantive Service Changes</u>  CMT and as appropriate Finance, Planning and Performance Committee  <u>Financial Changes</u> CMT between £3-5m Director of Finance or Chief Executive approval required up to £5m Finance, Planning and Performance Committee over £5m
3	Resource Transfer		Director of Finance and IJB Chief Officers	Within approved budget
4	Setting of Fees and Charges: income generation - Board		Director of Finance	Where not determined by SGHSCD or statute
5	Setting of Fees and Charges: Private Patients, overseas visitors, income generation and other patient related services – Acute Services		Director of Finance	Where not determined by SGHSCD or statute

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6	Setting of Fees and Charges: Private Patients, overseas visitors, income generation and other patient related services - Health and Social Care Partnerships		Director of Finance/ Deputy Director of Finance – Financial Planning and Performance/ HSCP Chief Financial Officers	Where not determined by SGHSCD or statute
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**Table 4.6 Pay Expenditure**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Oversight and approval of any workforce related strategy	People and Staff Governance Committee	Director of Human Resources and Organisational Development	Within national guidance
2	Responsibility for implementing changes to terms and conditions of service	CMT	Director of Human Resources and Organisational Development	Within national guidance
3	Preparation of contracts of employment		Director of Human Resources and Organisational Development	Compliance with current legislation and agreed terms and conditions
4	Oversight of Severance agreements – Executive cohort	Remuneration Committee	Chief Executive (Board Chair where severance agreement is for Chief Exec.) and Director of Human Resources and Organisational Development	
5	Approval of Severance agreements -all other staff		Chief Executive or where appropriate Director of Human Resources and Organisational Development / Director of Finance	Compliance with current legislation and agreed terms and conditions; within available funding

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6	Oversight of Senior Management and high end employment litigation claims	Remuneration Committee	Director of Human Resources and Organisational Development with a Board Director	
7	Oversight of compliance with current nationally agreed terms and conditions and process in respect of Executive and Senior Management Pay	Remuneration Committee	Director of Human Resources and Organisational Development	Compliance with current nationally agreed terms and conditions
8	Engagement, termination, re-engagement, re-grading of staff		Budget Holder	Within approved budget and funded establishment and in accordance with approved Human Resources policies
9	Approval of hours worked		Budget Holder	Within approved budget
10	Approval of Leave		Budget Holder	In accordance with agreed Terms and Conditions
11	External contractors		Budget Holder	Within approved budget

**Table 4.7 Non-Pay Expenditure**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Procurement Strategy	CMT onwards to Finance, Planning and Performance Committee, and Board.	Director of Finance	N/A
2	Oversight of delivery and implementation of the Procurement Strategy	Procurement Steering Group CMT Finance, Planning and Performance Committee	Director of Finance	N/A

**Table 4.8 Orders, Quotations and Tenders**

<b>Line</b>	<b>Area of Responsibility</b>	<b>Committee Approval Required</b>	<b>Officer Responsible</b>	<b>Limits Applying</b>
1	Request for tender/purchase (including specification) revenue - Health supplies/services revenue - other supplies/services expenses		Budget holder	In accordance with approved strategy/ Business Case/ Project Authorisation Checklist
2	Approval of Non Pay Revenue expenditure (within limits of available budget)	Finance, Planning and Performance Committee	Chief Executive Director of Finance Deputy Chief Executive Acute/Corporate Directors IJB Chief Officers	Finance, Planning and Performance Committee over £5m (limited to £20m; above £20m approval required by Board) CMT between £3-5m Chief Executive or Director of Finance up to £5m; Deputy Chief Executive up to £4m; Acute/Corporate Directors up to £2m; IJB Chief Officers up to £2m.
3	Approval of Non Information Management & Technology (IM&T) Capital expenditure (Within limits of approved scheme)	Finance, Planning and Performance Committee  CMT  Capital Planning Group	Chief Executive Director of Finance Director of Estates and Facilities	Finance, Planning and Performance Committee over £5m; (limited to £20m; above £20m approval required by Board) Chief Executive up to £5m;  Director of Finance up to £4m Director of Estates and Facilities up to £4m CMT up to £3m  Capital Planning Group up to £3m Deputy Director of Estates and Facilities - Capital Planning up to £2m

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4	Approval of Information Management & Technology (IM&T) Capital expenditure (Within limits of approved scheme)	Finance Planning & Performance Committee CMT Capital Planning Group	Chief Executive up to £2m; Director of Finance up to £2m;	Finance Planning & Performance Committee over £5m; (limited to £20m; above £20m approval required by Board) CMT up to £3m; Capital Planning Group up to £2m
5	Maintenance of Contract Register		Director of Procurement	
6	Maintenance of Tender Register		Director of Procurement; Head of Department for each Board Procurement Lead (where applicable)	
7	Waivers to Tender	Audit and Risk Committee	Relevant Director: <ul style="list-style-type: none"> <li>IJB - Chief Officer</li> <li>Acute Division – Deputy Chief Executive or Directors who report to the Deputy Chief Executive</li> <li>Other Corporate Directorates including Estates &amp; Facilities – relevant Executive Director and Director of Procurement</li> </ul>	Required >£10k. Additional Director of Finance sign off required in the following circumstances: <ul style="list-style-type: none"> <li>Waivers which are urgent or have no competition and are in excess of £250k</li> <li>(Waivers where the tender process was not followed the threshold for DOF approval is over £50k</li> </ul>

**Table 4.9 Management and Control of Stock**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Issue of Stores recording and operating procedures		Director of Finance	All stocks
2	Day to day management and security arrangements		Director of Pharmacy	Pharmacy stock

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3	Day to day management and security arrangements		Director of Digital Services	IM&T stock
4	Day to day management and security arrangements		Director of Estates and Facilities	All other stocks

**Table 4.10 Capital Investment**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Approval of Business Cases - non Information Management & Technology (IM&T)	<p>Board (in line with limit)</p> <p>Capital Investment Group (SG)</p> <p>Finance, Planning and Performance Committee</p> <p>CMT</p> <p>Capital Planning Group</p>	Director of Estates and Facilities	<p>Finance, Planning and Performance Committee over £5m; (limited to £20m; above £20m approval required by Board)</p> <p>Chief Executive up to £5m;</p> <p>Director of Finance up to £4m</p> <p>Director of Estates and Facilities up to £4m</p> <p>CMT between £3-£5m</p> <p>Capital Planning Group up to £3m</p> <p>Deputy Director facilities and Corporate - Capital Planning up to £2m</p>
2	Approval of Business Cases - Information Management & Technology (IM&T)	<p>Board (in line with limit)</p> <p>SG Digital Services Programme</p> <p>Finance, Planning and Performance Committee</p> <p>CMT</p> <p>Capital Planning Group</p>	Director of Digital Services	<p>Finance, Planning and Performance Committee over £5m; (limited to £20m; above £20m approval required by Board) Chief Executive up to £5m;</p> <p>Director of Finance up to £4m;</p> <p>Director of Estates and Facilities up to £4m;</p> <p>CMT between £3-5m;</p> <p>Capital Planning Group up to £3m</p> <p>Director of Digital Services up to £0.5m</p>

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3	Property acquisitions/ disposals	Board (in line with limit) Finance, Planning and Performance Committee CMT Property Management Group	Director of Estates and Facilities	The values below relate to NBV's of the assets prior to any Impairment unless otherwise stated  Finance, Planning and Performance Committee over £5m (limited to £20m; above £20m approval required by Board)  CMT between £1.5m-5m  Property Management Group up to £0.15m  Where sale proceeds or NBV of a disposal is >£500k additional Chief Executive approval required
4	Property Lease/rental agreements	Board (in line with limit) Finance, Planning and Performance Committee CMT Property and Asset Strategy Group Property Management Group	Chief Executive/ Director of Finance /Director of Estates and Facilities / Medical Director/ Deputy Chief Executive	The values below relate to value for the full period of the lease not just the annual value  FP&P over £5m <u>either per annum or in total over the lease term</u> (limited to £20m; above £20m approval required by Board)  CMT between £1.5m and £5m either per annum or in total over the lease term  PMG up to £1.5m over entire lease term or £150k per annum, whichever is lesser
5	Strategy for Investment in Primary care	Board Finance Planning and Performance Committee CMT	Director of Estates and Facilities Director of Primary Care	Business case limits as above
6	Hub contracts (revenue funded)	Finance Planning and Performance Committee for review and onward to Board for approval.	Director of Estates and Facilities	Within limits of agreed project budget



**Table 4.11 Management of Endowment Funds**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Expenditure budget for general funds	Healthcare Charity Committee	Director of Finance	
2	Approval of expenditure from Endowment Funds	Healthcare Charity Committee	Recurring funding commitments	Healthcare Charity Committee as part of budgetary cycle
			Fundholder/ authorised signatory to fund	Relevant Director up to £50,000
			Fundholder/ authorised signatory plus two of the following: Chief Executive, Director of Finance, Deputy Chief Executive	Between £50,000 and £250,000
			Healthcare Charity Committee approval plus two of the following: Chief Executive, Director of Finance, Deputy Chief Executive	Over £250,000
3	Creation of new endowment funded posts	Healthcare Charity Committee	Director of Finance	All Endowment funded posts
4	Maintenance of Accounts and Records		Director of Finance	
5	Access to share and stock certificates, property deeds		Director of Finance	
6	Opening of Bank accounts in the Endowment Fund name	Healthcare Charity Committee	Director of Finance	List of authorised signatories and approval limits to be supplied for each account
7	Acceptance of endowment funds	Board of Trustees	Director of Finance	Funds may only be accepted where consistent with the charitable purpose of the Endowment Funds

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8	Correspondence re legacies and giving good discharge to executors	Healthcare Charity Committee	Head of Charity	
9	Investment of Endowment Funds	Healthcare Charity Committee	Director of Finance	
10	Nominee for grants of probate or letters of administration		Director of Finance	
11	Approval of endowment related policies	Board of Trustees	Director of Finance	

**Table 4.12 Family Health Services**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Agreement of General Medical Services (GMS) budget	Board	Chief Executive/ Director of Finance	Within limits of Financial Plan
2	Preparation of local aspects of GMS Contracts		Director of Primary Care	
3	Individual GP Practice Contract changes		Director of Primary Care	
4	GMS payments		Director of Finance (administered by National Services Scotland under terms of an SLA)	In accordance with NHS (General Medical Services Contracts) (Scotland) Regulations 2018 and subsequent amendments
5	Monitoring of contractors covered by GMS Contract		Director of Primary Care	
6	General Pharmaceutical Service payments		Director of Finance (administered by National Services Scotland under terms of an SLA)	In accordance with NHS (Pharmaceutical Services) (Scotland) Regulations 2009 and subsequent amendments
7	Monitoring of contractors covered by GPS Contract		Director of Pharmacy	

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8	General Dental Service payments		Director of Finance (administered by National Services Scotland under terms of an SLA)	In accordance with NHS (General Dental Services) (Scotland) Regulations 2010 and subsequent amendments
9	Monitoring of contractors covered by GDS Contract		Chief Officer East Dunbartonshire IJB	
10	General Ophthalmic Service payments		Director of Finance (administered by National Services Scotland under terms of an SLA)	In accordance with NHS (General Ophthalmic Services) (Scotland) Regulations 2006 and subsequent amendments
11	Monitoring of contractors covered by GOS Contract		Director of Primary Care	
12	Verification of FHS payments		Director of Finance (administered by National Services Scotland under terms of an SLA)	In accordance with DL(2025) 17 and Partnership Agreement with Practitioner Services
13	Awards of new Pharmacy Contracts/ amendment of a Pharmacy Contract	Pharmacy Practices Committee	Director of Pharmacy	

**Table 4.13 Health and Social Care Partnerships**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Approval of the IJB Integration Schemes	Finance, Planning and Performance Committee to review and onward to the Board for approval	Chief Executive/Director of Finance/IJB Chief Officers	In accordance the Public Bodies (Joint Working) (prescribed Health Board Functions) (Scotland) Regulations 2014 and approved Integration Schemes
2	Delegation of functions to IJBs	Board	Chief Executive	In accordance the Public Bodies (Joint Working) (prescribed Health Board Functions) (Scotland) Regulations 2014 and approved Integration Schemes

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3	Delegation of funds to IJBs	Finance, Planning and Performance Committee to review and onward to the Board for approval	Chief Executive/ Director of Finance	In accordance with Strategic Plan and within limits of Financial Plan
4	Early engagement and consultation regarding IJB Strategic Plans	Finance, Planning and Performance Committee	Chief Executive/ IJB Chief Officer	In accordance with Integration Scheme and within limits of Financial Plan
5	Oversight of performance outcomes for delegated services	Finance, Planning and Performance Committee	IJB Chief Officers	In accordance with Integration Scheme and Board Assurance Information Framework (AIF).
6	Review and respond to IJB Annual Reports	Finance, Planning and Performance Committee and onward to Board for assurance CMT	Chief Executive/ Director of Planning/ IJB Chief Officers	In accordance with Integration Scheme and Board Assurance Information Framework (AIF).

**Table 4.14 Fraud, Losses and Legal Claims**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
1	Notification of discovered fraud/criminal offences to SGHSCD		Director of Finance	
2	Writing off of losses	SGHSCD  Audit and Risk Committee	Chief Executive/ Director of Finance/ Director of Human Resources and Organisational Development/ Director of Communications and Public Engagement/ Director of Public Health/ Director of Digital Services / Deputy Chief Executive/ HSCP Chief Officers/ Director of Corporate Services and Governance	Individual losses over £20,000 require ARC and SGHSCD approval  With the exception of individual losses occurring in the following exceptions where the limit is over £40,000: <ul style="list-style-type: none"> <li>• Stores/ Procurement</li> <li>• Fixed Assets (other than losses due to fraud/ theft)</li> <li>• Abandoned Road Traffic Accident claims</li> </ul>

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3	Maintenance of medical negligence and legal claims register		Director of Corporate Services and Governance	
4	Oversight of claims, liability and settlement status	CMT Audit and Risk Committee	Chief Executive Officer, Director of Finance and Director of Corporate Services and Governance	
5	Oversight of settlement of legal claims and compensation payments – (clinical)	Audit and Risk Committee CMT	Director of Corporate Services and Governance	Corporate Legal Managers and HOF Management Accounts - Claims up to £6,000 Corporate Services Manager and Deputy DOF - Claims £6,000 to £150,000 Director of Corporate Services and Governance and Director of Finance - Claims £150,000 to £250,000 Director of Finance, or Deputy Chief Executive, or Chief Executive, SGHSCD - Claims £250,000 to £500,000
6	Oversight of settlement of legal claims and compensation payments – (non-clinical and employee claims)	Audit and Risk Committee CMT	Director of Corporate Services and Governance Director of HR and Organisational Development	Heads of Health and Safety/Depute Director of HR and HOF Management Accounts - Claims up to £10,000 Director of HR and Organisational Development and Director of Finance - Claims £10,000-£100,000 Director of Finance, or Deputy Chief Executive, or Chief Executive, SGHSCD - Claims £100,000 to £500,000

**Table 4.15 Patients' Private Funds and Property**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible	Limits Applying
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1	Authorisation of Manager and Establishments to manage residents' affairs		Chief Officer – Within the terms of the Adults with Incapacity (Scotland) Act 2000.	Within the terms of the Adults with Incapacity (Scotland) Act 2000.
2	Monitoring and reviewing arrangements for the management of residents' affairs		Chief Officer – Operations, Glasgow City IJB as Lead Director for the Supervisory Body	Within the terms of the Adults with Incapacity (Scotland) Act 2000.
3	Establishment of arrangements for the safe custody of patients' and residents' property		Chief Executive	Within the terms of the Mental Health Act 1984, Adults with Incapacity Act 2000 and guidance laid down by the Scottish Government.
4	Arrangements for the opening and management of bank accounts		Director of Finance	
5	Establishment of detailed procedures for the safe custody and management of patients' and residents' property		Director of Finance	
6	Provision of a receipts and payments statement in the approved format annually		Director of Finance	
7	Approval of Patient Private Funds Annual Accounts	Audit and Risk Committee	Director of Finance	

## 5. SCHEME OF DELEGATION ARISING FROM OTHER AREAS OF CORPORATE GOVERNANCE

A Scheme of Delegation operates for the areas of non-financial corporate governance listed below.

Table	Title
5.1	Clinical Governance
5.2	People & Staff Governance
5.3	Risk Management
5.4	Health Planning
5.5	Performance Management
5.6	Information Governance
5.7	Communication
5.8	Emergency and Continuity Planning
5.9	Public Health
5.10	Other Areas <ul style="list-style-type: none"> <li>• Inquiries and Regulation</li> <li>• Transformation</li> <li>• Culture/Equality, Diversity and Inclusion</li> </ul>

**Table 5.1 Clinical Governance**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Oversight of delivery of the relevant Corporate Objectives as delegated by the NHS Board.	Clinical and Care Governance Committee	Medical Director and Nurse Director
2	Oversight of relevant Corporate Strategies and relevant Policies as delegated by the Board	Clinical and Care Governance Committee	Medical Director and Nurse Director

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3	Oversight of relevant risks allocated by the Audit and Risk Committee, reviewing risk identification, assessment and mitigation in line with the NHS Boards risk appetite and escalating as appropriate.	Clinical and Care Governance Committee	Medical Director and Nurse Director
4	Oversight and reporting of shared learning from internal and external scrutiny including legal processes	EOG L&R Inquiries Oversight Sub Committee Clinical and Care Governance Committee	Medical Director and Nurse Director
5	Approval of research and development studies including associated clinical trials and indemnity agreements for commercial studies	Research and Ethics Committees with Annual Report to Clinical and Care Governance Committee	Medical Director
6	Approval of Patients Complaints Policy and Procedure as per model CHP	Clinical and Care Governance Committee	Nurse Director
7	Monitoring and reporting of Patients complaints and feedback including trends and learning	Clinical and Care Governance Committee	Nurse Director
8	Achievement of SG targets for reduction in Healthcare Associated Infection (HAI) rates	Clinical and Care Governance Committee and onwards to Board– this is presented in the HAIRT and therefore Board has oversight	Nurse Director
9	Oversight and monitoring of Organ Donation and Transplantation Committee activity	Clinical and Care Governance Committee	Medical Director
10	Reporting of clinical incidents including SAERs	Clinical and Care Governance Committee Clinical and Care Governance Forum CMT	Medical Director

**Table 5.2 People and Staff Governance**



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Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Oversight of delivery of the relevant Corporate Objectives as delegated by the NHS Board.	People and Staff Governance Committee	Director of Human Resources and Organisational Development
2	Oversight of relevant Corporate Strategies and relevant Policies as delegated by the Board	People and Staff Governance Committee	Medical Director, Nurse Director and Director of Human Resources and Organisational Development
3	Oversight of relevant risks allocated by the Audit and Risk Committee, reviewing risk identification, assessment and mitigation in line with the NHS Boards risk appetite and escalating as appropriate.	People and Staff Governance Committee	Director of Human Resources and Organisational Development
4	Approval of Staff Governance Framework	People and Staff Governance Committee Board	Director of Human Resources and Organisational Development
5	Oversight of compliance with of Staff Governance Framework	Area Partnership Forum onward to People and Staff Governance Committee	Director of Human Resources and Organisational Development
6	Approval of Workforce Plan and Workforce Strategy	People and Staff Governance Committee for endorsement and Board for approval.	Director of Human Resources and Organisational Development
7	Staff elements of Equality Legislation.	People and Staff Governance Committee with reference to Population Health and Well Being Committee	Director of Human Resources and Organisational Development
8	Oversight of Equality Scheme as per legislation	Population Health and Wellbeing Committee with reference to People and Staff Governance and People Committee (	Director of Public Health

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9	Safe Staffing Legislation	People and Staff Governance Committee with reference Finance Planning and Performance Committee  Annual Report to Board for approval	Nurse Director
10	Oversight of compliance with Health and Safety legislative requirements, including reporting of incidents	People and Staff Governance Committee	Director of Human Resources and Organisational Development/ Nurse Director  Director of Estates and Facilities
11	Oversight and approval of relevant Health & Safety policies	Health & Safety Forum and CMT to review and onwards to People and Staff Governance Committee for approval	Director of Human Resources and Organisational Development / Director of Estates and Facilities / Chief Executive
12	Oversight of Organisational Culture	People and Staff Governance Committee	Director of Human Resources and Organisational Development

**Table 5.3 Risk Management**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Risk Appetite	Board	Director of Finance
2	Approval of Risk Management Strategy and Policy	Risk Management Steering Group & CMT to review and onwards to Audit and Risk Committee for endorsement and Board for approval.	Director of Finance
3	Approval of Risk Register Guidance	Risk Management Steering Group & CMT to review and onwards to Audit and Risk Committee for approval.	Director of Finance
4	Approval of the Corporate Risk Register	Following delegation of relevant risks to Standing Committees for review at Audit and Risk Committee – onward to the Board for approval twice annually.	Director of Finance

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5	Risk Appetite Annual Update	Audit and Risk Committee and Board	Director of Finance
6	Oversight of the system for the management of operational risk	Audit and Risk Committee	Director of Finance

**Table 5.4 Strategic Planning**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Delivery Plan	Finance, Planning and Performance Committee to review and onward to Board for approval	Director of Planning
2	Oversight of approach to strategic planning across the system	Finance, Planning and Performance Committee	Director of Planning
3	Provide input and feedback to IJB Strategic Commissioning Plans	Finance, Planning and Performance Committee	Director of Planning
4	Oversight of Regional Planning	Finance, Planning and Performance Committee	Director of Planning
5	Maintenance of the Strategic Planning Framework	EOG Transforming Together Finance, Planning and Performance Committee	Director of Planning

**Table 5.5 Performance Management**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Approval and implementation of Performance Management Framework aligned to Board Assurance Information Framework (AIF).	Finance, Planning and Performance Committee CMT Board	Director of Finance

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2	Regular Performance Management oversight as per Assurance Information Framework (AIF).	Finance, Planning and Performance Committee All Standing Committees (as per the framework) CMT Board	Director of Finance and relevant Directors
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**Table 5.6 Information Governance**

<b>Line</b>	<b>Area of Responsibility</b>	<b>Committee Approval Required</b>	<b>Officer Responsible</b>
1	Oversight of the delivery of Information Management Systems, Policy, Strategy & Security	Audit and Risk Committee	Director of Digital Services
2	Scrutiny and oversight of the delivery and implementation of the Board Digital Strategy	Audit and Risk Committee with reference to Clinical and Care Governance Committee in terms of clinical impact	Medical Director/Director of Digital Services
3	Data Protection Act	Audit and Risk Committee	Director of Digital Services and Director of Finance as SIRO
4	Caldicott Guardian		Medical Director
5	Freedom of Information Policy and Annual Report	Audit and Risk Committee	Director of Corporate Services and Governance
6	Records Management Plan	Audit and Risk Committee and onwards to Board for approval	Director of Digital Services

**Table 5.7 Communication**

<b>Line</b>	<b>Area of Responsibility</b>	<b>Committee Approval Required</b>	<b>Officer Responsible</b>
1	Communication and Public Engagement Strategy	Board	Director of Communications and Public Engagement
2	Internal Communication and Staff Engagement Strategy	People and Staff Governance Committee Board	Director of Communications and Public Engagement and Director of Human Resources and Organisational Development
3	Communication of and adherence to SFIs and Scheme of Delegation		Director of Finance

**Table 5.8 Emergency and Continuity Planning**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Preparation and maintenance of comprehensive Civil Contingency Plan(s)	Audit and Risk Committee to review and onwards to Board for approval	Director of Public Health
2	Annual report on the preparation and maintenance of Business Continuity Policy and Planning processes for the Board	Audit and Risk Committee to review and onwards to Board for approval	Director of Public Health

**Table 5.9 Public Health**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Oversight of delivery of the relevant Corporate Objectives as delegated by the NHS Board.	Population Health and Wellbeing Committee	Director of Public Health
2	Oversight of relevant risks allocated by the Audit and Risk Committee, reviewing risk identification, assessment and mitigation in line with the NHS Boards risk appetite and escalating as appropriate	Population Health and Wellbeing Committee	Director of Public Health
3	Oversight of relevant Corporate Strategies and relevant Policies as delegated by the Board	Population Health and Wellbeing Committee	Medical Director and Director of Public Health
4	Oversight of the delivery of Public Health Strategy implementation and Public Health programmes	Population Health and Wellbeing Committee	Director of Public Health
5	Health Promotion and Education	Population Health and Wellbeing Committee	Director of Public Health
6	Oversight and reporting of performance against the Equalities Act, Public Sector Duty and Fairer NHSGGC	Population Health and Wellbeing Committee with reference to the People and Staff Governance Committee	Director of Public Health

7	Oversight of Child Poverty Action Plans	Population Health and Wellbeing Committee	Director of Public Health
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**Table 5.10 Other Key Areas**

Line	Area of Responsibility	Committee Approval Required	Officer Responsible
1	Oversight of Inquiries and Regulations (e.g. FAIs, Public Inquiries etc.)	EOG Legal and Regulatory Inquiries Oversight Sub-Committee Relevant Committees	Director of Corporate Services and Governance
2	Standing Orders, SFIs, Scheme of Delegation, Standards of Business Conduct for Staff and Board Members Code of Conduct	Audit and Risk Committee to review and onwards to Board for approval	Director of Finance Director of Corporate Services and Governance
3	Stakeholder engagement	People and Staff Committee	Director of Communications and Public Engagement
4	Monitoring of compliance with Whistleblowing Standards	Audit and Risk Committee Board	Director of Corporate Services and Governance
5	Safe Management of Controlled Drugs (Health Act - the Controlled Drugs (Supervision of Management and Use) Regulations 2006)	Annual report to Clinical Governance Forum and onward to Clinical and Care Governance Committee	Controlled Drug Accountable Officer, Director of Pharmacy
6	Approval of the Environmental Sustainability Strategy	Finance, Planning and Performance Committee to review and onwards to the Board for approval	Director of Estates and Facilities
7	Child and Adult Public Protection Annual Report and regular updates	Clinical and Care Governance Committee	Director of Nursing
8	Oversight of Estates, Environmental and Sustainability compliance within national legislative requirements, including regulations, permits, notices, and enforcement action/penalties, for Board activities.	Finance Planning & Performance Committee – CMT Sustainability Governance Group / Health and Safety Forum (as appropriate)	Director of Estates and Facilities Head of Sustainability / Head of Compliance (as appropriate)

## BOARD OFFICIAL

9	Transformation and Renewal, Way Forward 2025 and Transforming Together	Board  Finance, Planning and Performance Committee  Corporate Management Team  EOG Transforming Together  EOG Way Forward	Chief Executive  Deputy Chief Executive
10	Culture and Equality, Diversity and Inclusion	People and Staff Governance Committee	Director of Human Resources and Organisational Development  Director of Public Health