



# NHS Golden Jubilee

<b>Meeting:</b>	<b>NHS Golden Jubilee Board</b>
<b>Meeting date:</b>	<b>28 May 2026</b>
<b>Title:</b>	<b>Standing Financial Instructions</b>
<b>Responsible Executive/Non-Executive:</b>	<b>Jonny Gamble, Executive Director of Finance</b>
<b>Report Author:</b>	<b>Gordon Smith, Associate Director of Finance</b>

## 1 Purpose

**This is presented to NHS GJ Board for:**

- Awareness
- Discussion
- Approval

**This report relates to a:**

- Government policy/directive
- Legal requirement
- Local policy

**This aligns to the following NHS Scotland quality ambition(s):**

- Effective

**This aligns to the following NHSGJ Corporate Objectives:**

- Leadership, Strategy and Risk
- High Performing Organisation

## 2 Report summary

### 2.1 Situation

The Standing Financial Instructions (SFIs) are required to be reviewed and approved by the Board on a regular basis. This includes a review of the Scheme of Delegation.

### 2.2 Background

The SFIs were last reviewed and updated in March 2024 where it was agreed to review them every 2 years.

The Scheme of Delegation appears to have last been reviewed in March 2020.

### **What are the Standing Financial Instructions**

The SFI's are issued for the regulation of the conduct of NHS Golden Jubilee, its directors, officers and agents in relation to all financial matters. They shall have effect as if incorporated in the Standing Orders of the NHS Golden Jubilee Board.

They do not provide detailed procedural advice and should be read in conjunction with the detailed departmental and financial standard operating procedures.

Standing Orders, Scheme of Delegation and SFI's provide a comprehensive governance framework. All Executive Directors, non-Executive Directors, and all members of staff, should be aware of the existence of these documents and, where necessary, be familiar with the detailed provisions.

The current version of the SFIs can be found here - [Standing Financial Instructions :: NHS Golden Jubilee](#).

### **What is the Scheme of Delegation**

The Scheme of Delegation is the financial limits that are assigned to individuals within the Board regarding their ability to approve decisions, contracts, business cases, and to commit and approve expenditure. It also includes responsibilities within the Board for strategy.

The Scheme of Delegation and related finance procedures enable the transfer of delegated authority from the Board to the Chief Executive, Directors, Heads of Departments, and other staff within NHS Golden Jubilee.

It should be noted that the financial limits for approving purchase orders and invoices, and the scheme of delegation for banking, which are both included within the updated document, have previously been approved.

The old version of the Scheme of Delegation can be found in appendix 1.

## **2.3 Assessment**

From a review of the existing SFIs and Scheme of Delegation, and comparing the Board's documents to other NHS Scotland Boards to ensure best practice, significant changes have been proposed. This is particularly the case with the Scheme of Delegation.

Due to the extensive revisions, a direct comparison between the previous versions and the new versions is not feasible.

It should be noted that the SFIs and Scheme of Delegation are now proposed to be reviewed and communicated to staff annually as opposed to every 2 years. This is to ensure they are kept up to date with the latest best practice and communicated to staff to ensure heightened awareness.

Once approved, the next steps will be to roll out training to staff within the Board, which will be carried out annually going forward in line with the annual update to the documents.

#### **2.3.1 Quality/ Patient Care**

No items relating to service quality or patient care required to be noted.

#### **2.3.2 Workforce**

No specific workforce considerations require to be noted.

#### **2.3.3 Financial**

No specific financial considerations require to be noted.

#### **2.3.4 Risk Assessment/Management**

No specific risk issues require to be raised.

#### **2.3.5 Equality and Diversity, including health inequalities**

Given the subject matter of this report an EQIA is not required.

#### **2.3.6 Climate Emergency and Sustainability**

No specific climate emergency or sustainability consideration require to be noted.

#### **2.3.7 Communication, involvement, engagement and consultation**

The updates to the SFIs and Scheme of Delegation were carried out in consultation with the Executive Director of Finance, the Deputy Director of Finance, the Associate Director of Finance (Governance and Financial Accounting), the Head of Procurement, the Executive Director of People and Culture, the Deputy Director of People and Culture and the Head of Corporate Governance and Board Secretary.

In addition, recommendations from both external and internal audit were taken into account when updating.

#### **2.3.8 Route to the Meeting**

Audit and Risk Committee 19 May 2026

### **2.4 Recommendation**

- Board members are requested to assure themselves that they are content with the authority they have delegated to staff within the Board, and that they understand when SGHSCD approval is required.
- Approval of the updated SFIs and Scheme of Delegation

## **3 List of appendices**

The following appendices are included with this report:

- Appendix 1 - Standing Final Instructions and Scheme of Delegation (document attached)

## Appendix 1 – Standing Final Instructions and Scheme of Delegation (document attached)

### Appendix 2

#### Current Board Scheme of Delegation

The Board shall delegate responsibility for decisions on the following items to named officers on the terms stated.

##### 1. Execution of Documents

A document to be signed on behalf of the Board requires the document to be signed by a Member of the Board or by any officer of the Board authorised to sign such documents and a document so signed is validly executed by the Board except for the purpose mentioned in regulation

For the purposes of any enactment or rule of law relating to the authentication of documents under the law of Scotland, a document is validly executed by the Board if it is subscribed on behalf of the Board by:

- the Chair and one of the Members of Board; or
- a Member of the Board and one person authorised by the Board generally or specifically to subscribe the document; or
- two persons not being Members of the Board, authorised by the Board to subscribe the document on behalf of the Board
- a document which bears to be executed by the Board in accordance with regulation 3.1.1.2 is, in relation to such execution, a probative document

##### 2. Management of Board Assets

The Estates Manager and Director of Finance shall ensure that the management of land and buildings to or leased by the National Waiting Times Centre Board is in accordance with the NHS Board Property Transactions Handbook.

- Legal documents relating to the sale or acquisition of heritable land or property – signed by the Chief Executive and Director of Finance – (or their nominated deputies) jointly.
- Contracts (on the basis of these being in line with the Board's Annual Operating Plan) -

##### NHS Service Agreements

##### **Annual Value over £500,000**

Chief Executive

Delegated to Director of finance if not available

##### **Annual Value below £100,000**

Director of Finance

Delegated to Assistant Director(s) of Finance if not available

##### **External Contracts with Suppliers/Contractors – Capital**

**Value over £500k**

Board of Directors

**Value between £100k & £500k**

Chief Executive

Delegated to Director of finance if not available

**Value up to £100k**

Director of finance

Delegated to Assistant Director(s) of Finance if not available

**External Contracts with Suppliers/Contractors – Revenue**

**Annual Value over £1m**

Two signatories, one of whom must be the Chief Executive or Director of Finance

**Annual Value below £100k**

Approved authorised signatories

(approved by the Director of Finance)

Detailed list of the level of authorisation for managers and appropriate individuals is maintained as part of the SFIs and is updated to reflect changes in personnel on a regular basis.

- The Director of Finance, shall be responsible for the maintenance of asset registers

### **3. Budgets**

The Chief Executive, with advice from the Director of Finance, shall be responsible for the delegation of budgets approved by the Board to appropriate officers.

Regarding the management of budgets, the following process will be adopted:

- discussion/negotiation between finance team/head of department as appropriate
- general debate and discussion at Senior Management level, including agreement on efficiency targets
- final Board wide budgets agreed by Senior Management Group/Finance Performance Review Group

### **4. Capital Programme and Tenders**

- The Director of Finance shall ensure that capital investment management is in accordance with the Scottish Capital Investment Manual (SCIM).

- For capital schemes where the contracts stipulate stage payments, the Chief Executive shall ensure that the management will incorporate the recommendations of the SCIM and appropriate contractual guidance.
- The Board or Chief Executive shall confirm to the officer responsible the authority to proceed with the approved Capital Plan.
- The Head of Estates/Head of Procurement and Director of Finance shall be responsible for the preparation of procedures in relation to the tender process, including issue, receipt and opening of tenders; reporting to the Senior Management Team based on the acceptance of tenders below £500,000; and ensuring implementation of these procedures.
- All tenders received from contractors'/suppliers subject to regulation 3.1.1.1 shall be addressed to the Chief Executive's Office/PCS Portal.
- Where it is considered appropriate to enter into post-tender negotiations, the approval of the Chief Executive or Director of Finance is required prior to commencing any such negotiations.

## 5. Condemnations, Losses and Special Payments

At present, the Scottish Government Health and Social Care Directorate (SGHSCD) sets levels of delegated authority to Health Boards to write off losses and make ex-gratia payments. SFI's define the delegated levels to officers of the Board. Condemnations, Losses and Special Payments exceeding the following limits shall be reported to the Board.

- **Claims**

Principal sum over £100K

The Board and SGHSCD, require to agree.

- **Compensation payments – ex gratia**

over £5k

the Board or Remuneration Committee and SGHSCD require to approve

- **Other ex-gratia payments**

Extra-contractual payments:

**over £5k**

the Board and SGHSCD require to approve

Other payments:

**Over £2.5k**

The Board and SGHSCD require to approve

- **Stores/stocks losses**

**Losses of stocks due to**

- theft, fraud, arson
- incidents of the Service
- disclosed at physical check:

**over £10k**

The Board and SGHSCD

**Losses of stores and losses of stocks due to causes not mentioned above:**

**over £20k**

The Board and SGHSCD

**Cash losses, Negatory & Fruitless Payments & Abandoned Claims**

**over £5k**

The Board and SGHSCD

**Damage to Buildings**

**over £20k**

The Board and SGHSCD

## **6. Banking Arrangements**

The Director of Finance shall ensure the Standing Financial Instructions, in relation to the implementation of these procedures, are adhered to.

## **7. Control of Stock**

The overall control of stocks shall be the responsibility of officers delegated by the Chief Executive subject to the responsibilities of the Director of Finance for the systems of control of stock.

## **8. Medical Staff - award of discretionary points**

The Board shall be responsible for the annual allocation of points to medical staff.

The approval of individual awards shall be delegated to the Decision-Making Committee.



There are a number of areas which are a key component of the internal control framework and which are not normally covered by either Standing Orders or Standing Financial Instructions.

**a. Health & Safety Procedures**

The Executive Director of People and Culture shall be responsible for ensuring that procedures are prepared to meet Health and Safety requirements and that these procedures are implemented.

**b. Security**

The Head of Estates and other appropriate officers, shall be responsible for ensuring that procedures are prepared in respect of security (of property, people, plant and equipment etc) and that these procedures are implemented.

**c. Control of Computer Systems and Facilities**

The Head of e-Health shall be responsible for the preparation of the Information Management and Technology Strategy and of procedures to manage and control computer systems and facilities. He/she shall be responsible for ensuring appropriate arrangements for the implementation of these procedures subject to regulation of the Standing Financial Instructions.

**d. Data Protection Arrangements**

The Head of e-Health shall delegate to the Information Governance Manager the responsibility for the preparation and implementation of procedures related to GDPR (except in respect of computerised financial data that shall be the responsibility of the Director of Finance).

**e. Risk Management and Insurance Arrangements**

The Chief Executive shall ensure the Board has a risk management strategy which shall be approved and monitored by the Board/.

The Director of Finance shall ensure that insurance arrangements exist in accordance subject to instructions issued by the Scottish Government Health and Social Care Directorate as to the risks that a NHS Board are permitted to insure against.