

Standing Financial Instructions

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# Introduction

## Purpose

1. These Standing Financial Instructions (SFI) are issued in accordance with the Financial Directions issued by the Secretary of State for the regulation of the conduct of NICE in relation to all financial matters. They shall have effect as if incorporated in the Standing Orders of NICE and should be read in conjunction with them.
2. These SFI detail the financial responsibilities, policies and procedures to be adopted by NICE. They are designed to ensure that NICE’s financial transactions are carried out in accordance with the law and Government policy in order to achieve probity, accuracy, economy, efficiency and effectiveness.

## Scope

1. All Executive and Non-Executive Directors and all NICE staff should be aware of the existence of these documents and be familiar with their detailed provisions. The SFIs will be made available to all staff on NICE Space and the NICE website.
2. Should difficulties arise regarding the interpretation or application of the SFI advice must be sought from the finance, strategy and transformation director before any action is taken.
3. Failure to comply with SFI may be regarded as a disciplinary matter which following investigation under the disciplinary policy and procedure, could result in dismissal.
4. If for any reason SFI are not complied with, full details of the non-compliance and any justification shall be reported to the next formal meeting of the audit and risk committee for referring action or ratification. All members of the board and staff have a duty to disclose any non-compliance with SFI to the finance, strategy and transformation director as soon as possible.

## Definitions

1. Any expression to which a meaning is given in the Health and Social Care Act 2012 will have the same meaning in this interpretation and in addition:

**“NICE”** means the organisation known as the national institute for health and care excellence

**“Board”** means the board of NICE

**“Budget”** means a resource, expressed in financial terms, proposed by NICE for the purpose of carrying out, for a specific period, any or all of the functions of NICE

“**Budget holder**” means the director or employee of NICE, with delegated authority to manage finances (income and expenditure) for a specific area of the organisation

“**Chief executive**” means the chief officer of NICE, and Accounting Officer

**"Executive Director"** means an officer member of the NICE board

“**Finance, Strategy and Transformation Director**” means the chief financial officer of NICE

“**Legal adviser**” means the properly qualified person appointed or engaged by NICE to provide legal advice

**“Non-executive directors”** means a non-officer member of the NICE board, appointed by the Secretary of State for Health and Social Care.

1. Wherever the title chief executive, finance, strategy and transformation director, or other nominated officer is used in these instructions, it shall be deemed to include such other director or employees who have been formally authorised to represent them.
2. For ease of reference, wherever the term “employee” is used it includes the following groups of people working for or on behalf of NICE:

* agency workers and contractors on temporary contracts
* secondees (those who are seconded to NICE from other organisations)
* unpaid students, volunteers or individuals on a work placement

(the use of the term “employee” does not affect the rights and status of individuals).

1. As outlined in SO 123, with the exception of non-executive members, individuals who are not directly employed by NICE may not exercise any power on behalf of NICE, including in a deputising capacity. This includes taking a decision about the outcome of NICE’s statutory functions, such as appraising technologies or giving advice, and also entering into significant contracts or committing to significant expenditure.

## Roles and responsibilities

### The board

1. The board exercises financial supervision and control by

* approving the financial strategy
* requiring the submission and approval of budgets within approved allocations/overall income
* defining and approving essential features in respect of important procedures and financial systems (including the need to obtain value for money)
* defining specific responsibilities placed on directors and employees as indicated in the reservation of powers to NICE and delegation of powers document

1. The board will delegate responsibility for the performance of its functions in accordance with the reservation of powers and scheme of delegation adopted by NICE. The extent of delegation should be kept under review by the board.

### Chief executive and accounting officer

1. Within the SFI, it is acknowledged that the chief executive is ultimately accountable to the board, and as accounting officer to the Secretary of State for Health and Social Care, for ensuring that the board meets its obligation to perform its functions within the available financial resources. The chief executive has overall executive responsibility for NICE’s activities and is responsible to the board for ensuring that its financial obligations and targets are met and has overall responsibility for NICE’s system of internal control.
2. The chief executive and finance, strategy and transformation director will, as far as possible, delegate their detailed responsibilities but they remain accountable for financial control.
3. It is a duty of the chief executive to ensure that directors, employees and all new appointees are notified of and understand their responsibilities within these SFI.

### Finance, strategy and transformation director and chief financial officer

1. The finance, strategy and transformation director is responsible for:

* implementing NICE’s financial policies and procedures and for co-ordinating any corrective action necessary to further these policies
* ensuring that detailed financial procedures and systems incorporating the principles of separation of duties and internal checks are prepared, documented and maintained to supplement these instructions
* ensuring that sufficient records are maintained to show and explain NICE’s transactions, in order to disclose, with reasonable accuracy, the financial position of NICE at any time
* the provision of financial advice to NICE and its directors and employees and to prepare and maintain all necessary certificates, estimates, records and reports as NICE may require, to carry out its statutory obligations
* the design, implementation and supervision of systems of financial control
* ensuring effective controls are in place to manage the financial and payroll services from shared service providers (NHS Shared Business Services and NHS Business Service Authority) and that the service provides good value for money
* the preparation and maintenance of accurate accounts, certificates, estimates, records and reports as NICE may require for the purpose of carrying out its statutory duties.

1. All directors and employees, severally and collectively, are responsible for:

* the security of the property of NICE
* avoiding loss by fraud or error
* exercising economy and efficiency in the use of resources
* conforming with the requirements of SO, SFI and other financial and procurement policies and procedures

1. A third party or employee of a third party who is empowered by NICE to commit NICE to expenditure or who is authorised to obtain income shall be covered by these instructions. It is the responsibility of the chief executive and directors to ensure that such persons are made aware of this.
2. For any and all directors and employees who carry out a financial function, the form in which records are kept and the manner in which directors and employees discharge their duties must be to the satisfaction of the finance, strategy and transformation director.

# Audit

## Audit and risk committee

1. In accordance with SO, the board shall formally establish an audit and risk committee with clearly defined terms of reference which will provide an independent and objective view of internal control and the use of resources (including financial and human resources) by:

* overseeing internal and external audit services
* reviewing financial and information systems and monitoring the integrity of the financial statements and reviewing significant financial reporting judgements
* review the establishment and maintenance of an effective system of integrated governance, risk management and internal control, across the whole of NICE’s activities that supports the achievement of NICE’s objectives
* monitoring compliance with SO and SFI
* reviewing schedules of losses and compensations and making recommendations to the board.

1. The audit and risk committee recommends approval of the annual report and accounts to the board.
2. Where the audit and risk committee considers there is evidence of ultra vires transactions, evidence of improper acts, or if there are other important matters that the committee wishes to raise, the chair of the audit and risk committee should raise the matter at a full meeting of the board. The Department of Health and Social Care sponsor team, who routinely attend the committee, should also consider which matters require reporting back to the Department.
3. It is the responsibility of the finance, strategy and transformation director to ensure an adequate internal audit service is provided and the audit and risk committee shall be involved in the selection process when/if an internal audit service provider is changed.
4. In line with their responsibilities, NICE’s chief executive and finance, strategy and transformation director shall monitor and ensure compliance with the secretary of state’s directions on fraud, bribery and corruption.

## Internal audit

1. Internal audit adopts a risk based approach to review, appraise and report on the effectiveness of the arrangements for governance, risk management and internal controls in relation to NICE’s:
   * policies, plans and procedures

* adequacy of financial and management controls
* suitability of financial and related management data
* effectiveness of risk management processes
* safeguards over NICE’s assets and interests in relation to:
  + - fraud and other offences
    - waste, extravagance, inefficient administration
    - poor value for money or other causes

1. Internal audit shall also independently verify the assurance statements in accordance with guidance from the Department of Health and Social Care.
2. Internal audit will notify immediately the finance, strategy and transformation director about any matter that might involve irregularities concerning cash, equipment, or other property or any other suspected financial irregularity.
3. The Head of Internal Audit (HIA) reports to both the chief executive as the Principal Accounting Officer for NICE and the audit and risk committee. Decisions on the appointment, or removal, of the HIA are reserved to the Accounting Officer, who will be advised by the chair of the audit and risk Committee. Internal audit attend the audit and risk committee and have a right of access to all board members, the chairman and chief executive. Internal audit may also attend meetings of the other committees and the board as appropriate.

## External audit

1. The external auditor is appointed by the comptroller and auditor general and paid for by NICE. The external auditor examines and certifies the financial statements and the annual report and accounts of NICE. The external auditor is invited to attend the audit and risk committee and the committee ensures NICE receives an effective external audit service. Any issues should be raised with the finance, strategy and transformation director and may be referred to the comptroller and auditor general. The external auditor may also attend meetings of the other committees and the board as appropriate.

# Resource limits, financial strategy and budgetary control

## Expenditure limit control

1. At the start of each fiscal year and as and when allocations are amended, NICE is advised by the Department of Health and Social Care of its revenue, capital and cash limits. NICE has a statutory responsibility not to exceed these limits and the finance, strategy and transformation director is responsible for ensuring a system is in place that enables NICE to fulfil this responsibility. The finance, strategy and transformation director will ensure that money is only drawn down from the Department for approved expenditure at the time when it is needed.
2. The finance, strategy and transformation director will keep the chief executive informed of significant changes to the initial allocation and the uses of such funds.

## Preparation and approval of the business plan and budget

1. The chief executive compiles and submits to the board an annual business plan which will take into account financial targets and forecast limits of available resources. The plan sets out significant assumptions and major foreseen changes in workload or resources.

## Budgets

1. Prior to the start of the financial year the finance, strategy and transformation director, on behalf of the chief executive, co-ordinates the preparation of budgets and submits them to the board for approval. The budgets are prepared following submission of centre and directorate business plans, discussion with appropriate budget holders and directors. They align with the funds contracted to NICE by the Department of Health and Social Care and other third parties, accord with the aims and objectives set out in the annual business plan and with workload and resource plans, and identify potential risks.

## Delegated budgets

1. Following approval of the budgets by NICE’s board, the chief executive will delegate to members of the executive team the authority to manage budgets that fall within their respective areas of responsibility. Members of the executive team may then delegate authority to individual budget holders for their specific areas. Budget holders are required to operate within the limit of their delegated authority as attributed to their role.
2. Any major item of expenditure, which has not been included in the budgets, will require approval by the board, the chief executive or the finance, strategy and transformation director depending on its size. Any budgeted funds not required for their designated purposes revert to the immediate control of the chief executive, subject to any authorised use of virement.
3. Capital budgets may not be used to finance running costs (revenue expenditure) without the authority of the Department of Health and Social Care and the chief executive.
4. Every new contract agreed with a third party after the annual budgets have been approved by the board of NICE must have a budget holder appointed by a member of the executive team, who is similarly responsible for ensuring that these SFI are followed.
5. Contracts will be authorised in accordance with the delegations set out in paragraph 7 of the scheme of financial delegation. Additional controls apply in relation to consultancy spend. See SFI 84 for further information.

## Budgetary Control and Reporting

1. The finance, strategy and transformation director maintains a budgetary control system, the main features of which are:

* timely and informative monthly management reports to the executive team and regular reports to the board detailing year to date performance and forecasting full year performance against budget
* timely and informative advice and management reports to each budget holder
* recording of all budgets and financial transactions in the Oracle system provided by NHS Shared Business Services
* investigation and reporting of variances on pay and non-pay budgets
* recommendation and monitoring of management action to correct variances
* arrangements for the authorisation of budget transfers.

1. Budget holders must approve all items of expenditure and account for all income within their delegated budgets. Whilst they remain accountable, they have the right to delegate the approval of expenditure payments to other permanent members of NICE’s staff. Such delegations do not become effective until they have been reported to the finance team and the relevant permissions have been put into effect. Breaches of SFI may result in such delegations being removed.
2. Each budget holder is responsible for ensuring that:

* these SFI and appropriate financial procedures are followed in all areas where he/she has delegated budget responsibility
* any likely overspend or reduction of income which cannot be offset within the same cost centre should receive the prior consent of the board or executive team as provided for in the reservation of powers and scheme of delegation, and be reported to the board
* the amount provided in the approved budget is not used in whole or in part for any purpose other than that specifically authorised, subject to the budget transfer rules (for the avoidance of doubt, underspends on allocated budgets cannot be redirected to other activities without prior approval)
* no employees are appointed without the prior consent of the chief executive other than those provided for in the budgeted staffing as agreed in the centre and directorate business plans
* where authority is delegated, all authorised signatories are clearly recorded in the finance team.

# Annual report and accounts

1. The finance, strategy and transformation director, on behalf of NICE, will:

* prepare financial accounts in accordance with the guidance given by the Department of Health and Social Care and the Treasury, NICE’s accounting policies and Government’s Financial reporting Manual (FReM)
* prepare, certify and submit annual financial reports to the secretary of state in accordance with current guidelines
* submit the annual report and accounts to Parliament each financial year in accordance with the timetable prescribed by the Department of Health and Social Care.

1. NICE’s annual accounts must be audited by an auditor appointed by the comptroller and auditor general and approved by the board. The annual accounts must be laid in Parliament.
2. NICE will publish an annual report in accordance with guidelines on local accountability and present it at a public board meeting. The document will include:

* the annual accounts of NICE
* a Governance statement
* details of relevant directorships and other significant interests held by board members
* composition of the remuneration committee
* remuneration of the chairman, highest-paid director, and other directors and highly-paid employees, in accordance with guidance provided in FReM

# Bank accounts

## General

1. The finance, strategy and transformation director is responsible for managing NICE’s banking arrangements as directed by the Department of Health & Social Care.

## Bank and online merchant accounts

1. The finance, strategy and transformation director is responsible for:

* bank accounts and online merchant accounts
* establishing separate bank accounts for NICE’s non-exchequer funds, where necessary
* ensuring payments made from bank accounts do not exceed the amount credited to the account except where arrangements have been made
* only draw down into NICE’s bank account the amount required to pay liabilities associated with allocated funding, as per Managing Public Money guidance (section 5.11 cash management)
* reporting to the board all arrangements made with NICE’s bankers for accounts to be overdrawn

## Banking procedures

1. The finance, strategy and transformation director will prepare detailed instructions on the operation of bank and online merchant accounts which must include:

* the conditions under which each bank and online merchant account is to be operated
* the limit to be applied to any overdraft
* those authorised to sign cheques or other orders drawn on NICE’s accounts
* access for NHS Shared Business Services to process bank transactions, payments and reconciliations on NICE’s behalf

1. The finance, strategy and transformation director must advise NICE’s bankers in writing of the conditions under which each account will be operated.

# Income, fees and charges and security of cash, cheques and other negotiable instruments

## Income systems

1. The finance, strategy and transformation director is responsible for designing, maintaining and ensuring compliance with systems for the proper recording, invoicing, collection and coding of all monies due. The accounts receivable function is provided by NHS Shared Business Services.
2. The finance, strategy and transformation director is also responsible for the prompt banking of all monies received.

## Fees and charges

1. The finance, strategy and transformation director is responsible for approving and regularly reviewing the level of all fees and charges other than those determined by Statute. Independent professional advice on matters of valuation shall be taken as necessary.
2. All employees must inform the finance, strategy and transformation director promptly of money due arising from transactions which they initiate/deal with, including all contracts, leases, tenancy agreements and other transactions.

## Debt recovery

1. The finance, strategy and transformation director is responsible for the appropriate recovery action on all outstanding debts. Debt recovery services are provided by NHS Shared Business Services.
2. Income not received should be dealt with in accordance with losses procedures.
3. Overpayments should be detected (or preferably prevented) and recovery initiated. All overpayments made in error must be reported to the Anti Fraud Unit at the Department of Health and Social Care via the quarterly consolidated data return (CDR), in line with the requirements of the Government Functional Standard – counter fraud.

## Security of cash, cheques and other negotiable instruments

1. The finance, strategy and transformation director is responsible for:

* approving the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable
* ordering and securely controlling any such stationery or software
* the provision of adequate facilities and systems for employees whose duties include collecting and holding cash
* prescribing systems and procedures for handling cash and negotiable securities on behalf of NICE

1. Official money shall not under any circumstances be used for the encashment of private cheques.
2. All cheques, cash etc., shall be banked intact. Disbursements shall not be made from cash received, except under arrangements approved by the finance, strategy and transformation director.
3. The holders of safe keys shall not accept unofficial funds for depositing in their safes unless such deposits are in special sealed envelopes or locked containers. It shall be made clear to the depositors that NICE is not to be held liable for any loss, and written indemnities must be obtained from the organisation or individuals absolving NICE from responsibility for any loss.

# Tendering and contract procedures

## Duty to comply with standing orders

1. The procedure for making all contracts by or on behalf of NICE shall comply with these SFI.
2. All staff must ensure that any conflicts of interest are identified, declared and appropriately mitigated or resolved in accordance with the Standards of Business Code of Conduct Policy.

## Public contract regulations

1. Public Contract Regulations 2015 shall have effect as if incorporated in these SFI as will notices issued by the Treasury and the Crown Commercial Service prescribing procedures for awarding all forms of contracts.

## Formal competitive tendering

1. NICE shall ensure that competitive tenders are invited for the supply of goods, materials and manufactured articles and for the rendering of services including all forms of management consultancy, design, construction and maintenance of buildings and engineering works (including construction and maintenance of grounds and gardens), and for disposals, in accordance with the following limits:

£0 🡪 £5,000 1 written quotation

£5,001 🡪 £50,000 3 written quotations

£50,001 🡪 Public Procurement threshold formal tenders

(threshold is currently £189,330)

(Above the Public Procurement threshold, the Public Contracts Regulations 2015 will apply).

1. When seeking tenders, cost should normally be given a 50% assessment weighting in comparison to the other selection criteria which are being applied. Some tenders may set criteria of an acceptable minimum standard of quality before evaluation against cost and other factors.
2. Formal tendering procedures may be waived as set out below upon the recommendation of a budget holder and with suitable procurement advice:

* the audit and risk committee may approve any amount permissible by law
* the chief executive may approve waivers of a value up to the procurement tender limit, currently £189,330
* the finance, strategy and transformation director may approve waivers of a value up to the procurement tender limit currently £189,330

1. All waivers must have at least one of the following conditions applying:

* where the process for tender or quotations has failed to result in any submitted bids, or in any usable tenders
* where a reasonable assumption can be made that there is only one source of supply or one source of specialist expertise is available throughout the EU and WTO countries. This does not mean only one manufacturer – it means only one supplier
* there is a clear benefit to be gained from maintaining continuity with an earlier project. However, in such cases the benefits of such continuity must outweigh any potential financial advantage to be gained by competitive tendering
* for reasons of extreme urgency brought about by events that could not be foreseen.

1. Where it is decided that competitive tendering is not applicable and should be waived by virtue of any of the criteria set out above, the fact of the waiver and the reasons should be documented and reported by the finance, strategy and transformation director to the audit and risk committee in a formal meeting.
2. The limited application of the single tender rules should not be used to avoid competition or for administrative convenience or to award further work to a consultant originally appointed through a competitive procedure.
3. Except where SFI 65 applies, NICE shall ensure that invitations to tender are sent to a sufficient number of firms/individuals to provide fair and adequate competition as appropriate, as detailed within the SFIs and other financial and procurement policies and procedures, having regard to their capacity to supply the goods or materials or to undertake the services or works required.
4. Tendering procedures are set out in NICE’s financial and procurement policies and procedures.

## Quotations and tenders

1. Quotations and tenders are required for all expenditure, and they should be obtained in accordance with the directions set out in NICE’s financial and procurement policies and procedures in the numbers required by the level of expenditure and based on specifications or terms of reference prepared by, or on behalf of, NICE.
2. Quotations or tenders should be in writing unless the chief executive or his/her nominated officer determines that it is impractical to do so, in which case quotations may obtained by telephone. Confirmation of telephone quotations should be obtained as soon as possible and reasons why the telephone quotation was obtained should be set out in a permanent record.
3. Quotations shall be sent to the relevant requisitioning officer of NICE who will be responsible for their opening and custody. All tenders shall be sent to the procurement team who will be responsible for their opening and custody.
4. All quotations or tenders should be treated as confidential and should be passed to the procurement team who will retain them for inspection.
5. The chief executive or his/her nominated officer should evaluate the quotations and select the one which gives best value for money.  Cost should normally be given a 50% weighting in comparison to the other factors being evaluated.  Bids may first be assessed against the criteria of an acceptable minimum standard of quality before being evaluated against cost and other factors.
6. Any quotations or tenders that are received after the appointed deadline shall be notified to the chief executive or his/her nominated officer and shall only be accepted upon their decision. The reasons for the inclusion of a late submission of a quotation or tender should be set out in a permanent record.

## Where tendering or competitive quotation is not required

1. Tendering or competitive quotations are not required when using a supplier that has been appointed for that particular type of supply by a public sector body that exists to supply the entire public sector eg Crown Commercial Services (CCS) for procurement of all goods and services unless the chief executive or nominated officers deem it inappropriate. The decision to use alternative sources must be documented.
2. The chief executive shall be responsible for ensuring that best value for money can be demonstrated for all services provided under contract or in-house. NICE may also determine from time to time that in-house services should be market tested by competitive tendering (SFI 63 - 70).

## Contracts

1. NICE may only enter into contracts within the statutory powers delegated to it by the Secretary of State and shall comply with:
2. these SFI
3. NICE’s SO
4. Public Contracts Regulations 2015 and other statutory provisions
5. HM Treasury publication “Managing Public Money” May 2012 and Cabinet Office controls guidance
6. any other relevant directions and legislation
7. Where appropriate, contracts shall be in or embody the same terms and conditions of contract as was the basis on which tenders or quotations were invited.
8. In all contracts made by NICE, NICE shall endeavour to obtain best value for money. The chief executive shall nominate an officer who shall oversee and manage each contract on behalf of NICE.
9. The executive team and board shall receive regular updates on contract performance, new supplier procurement and contract financial variance, for all significant contracts. This shall be achieved by:

* regular financial reporting to ET and Board, including all new large contract commitments
* Directors reporting contract performance in their periodic reports to the ET, Board and Audit and Risk Committee

## Employee contracts and engagement of agency or temporary staff

1. The chief executive shall nominate officers with a delegated authority to enter into contracts of employment regarding permanent or temporary (fixed-term contract) staff and contracts for the engagement of agency staff or temporary staff within agreed budgets and in compliance with intermediaries’ regulations (IR35).

## Consultancy spend

1. Consultancy typically relates to the provision of management advice and recommendations. Executive team (ET) members are authorised to enter into contracts for consultancy services up to a limit of £100k subject to agreement from the finance strategy and transformation director of the available funding, and if required, approval from the Department of Health and Social Care (DHSC) in line with prevailing DHSC guidance. Any proposed consultancy expenditure which exceeds £100k should be submitted to the ET for approval, using the business case template for submissions to the DHSC and is subject to DHSC and Cabinet Office spend controls in line with the prevailing Cabinet Office and DHSC guidance. As part of this, ET will consider the approach to the procurement and whether a call-off framework, if proposed, is appropriate. If the expenditure exceeds £500k the chief executive and ET will consider if the spend is included in the approved annual business plan, and if it is not, then it must be submitted to the board for approval (in compliance with the scheme of financial delegation paragraph 7). The expenditure must also be notified to the DHSC to obtain a DHSC reference number, and any spend over £1m must go to DHSC and then Cabinet Office for approval. Specialist contractors and interim managers are not consultancy expenditure but are subject to DHSC and Cabinet office controls which must be complied with as per SFI 79 part (iv). No work should be committed to until these approvals are in place.
2. The finance, strategy and transformation director will keep the board informed of cumulative and collective consultancy spend within any financial year.

## Disposals

1. Competitive tendering or quotation procedure shall not apply to the disposal of:

* any matter in respect of which a fair price can be obtained only by

negotiation or sale by auction as determined (or predetermined in a reserve) by the chief executive or his/her nominated officer

* obsolete or condemned items and stores
* items to be disposed of with an estimated sale value of less than £1000 (this figure is to be reviewed annually)
* items arising from works of construction, demolition or site clearance, which should be dealt with in accordance with the relevant contract
* land or buildings concerning which DHSC guidance has been issued but subject to compliance with such guidance

# Terms of service and payment of directors and employees

## Remuneration and terms of service

1. The board should formally agree and record in the minutes of its meetings, the precise terms of reference of the remuneration committee, specifying which posts fall within its area of responsibility, its composition, and the arrangements for reporting.
2. The remuneration committee will:

* under delegated responsibility from the board, and in line with the Department of Health and Social Care remuneration committee requirements, confirm the appropriate remuneration and terms of service for the chief executive, members of the executive team, and any other staff on the Executive and Senior Manager (ESM) pay framework, including:
  + all aspects of salary
  + performance related pay
  + provisions for other benefits, including pensions

to ensure they are fairly rewarded for their individual contribution to NICE, having proper regard to NICE’s circumstances and performance and to the provisions of any national arrangements for such staff where appropriate

* oversee and agree appropriate contractual arrangements for such staff including the proper calculation and scrutiny of termination payments taking account of such national guidance as is appropriate.

1. Minutes of the committee’s meetings should record their decisions and the basis for these.
2. The board will approve proposals presented by the chief executive for setting of remuneration and conditions of service for those employees not covered by the committee.
3. NICE will remunerate the chairman and non-executive directors in accordance with instructions issued by the secretary of state.

## Employee appointments

1. No director or employee may engage, re-engage, or re-grade employees, either on a permanent or temporary nature, or hire agency staff, or agree to changes in any aspect of remuneration unless within the limit of his/her approved budget and funded establishment and with the correct approval from finance and HR.
2. The board will approve procedures presented by the chief executive for the determination of commencing pay rates, condition of service, etc, for employees.
3. Any staff re-structuring proposals presented to the executive team for consideration must have the correct approval from finance and HR and should not be written or co-written by any individual who could benefit from the changes, to avoid the potential (perceived or actual) of them having exercised undue influence.

## Processing of payroll

1. NICE’s payroll service is provided by the NHS Shared Business Services, and NICE has an internal payroll officer who liaises with the shared service provider. Payroll information is stored in the Electronic Staff Record (ESR) system provided by NHS Business Services Authority. The finance, strategy and transformation director is responsible for ensuring effective controls are in place to manage the payroll process and that the service provides good value for money.
2. The finance, strategy and transformation director is responsible for:

* specifying timetables for submission of properly authorised time records and other notifications
* the final determination of pay
* making payment on agreed dates
* agreeing method of payment

1. The finance, strategy and transformation director will issue instructions regarding:

* verification and documentation of data
* the timetable for receipt and preparation of payroll data and the payment of employees
* maintenance of subsidiary records for superannuation, income tax, social security and other authorised deductions from pay
* security and confidentiality of payroll information
* checks to be applied to completed payroll before and after payment
* release of payroll data under the provisions of the GDPR and Freedom of Information Act
* methods of payment available to employees
* procedures for payment by bank credit, or cash to directors and employees
* procedures for the recall of bank credits
* pay advances and their recovery
* maintenance of regular and independent reconciliation of pay control accounts
* separation of duties of preparing records and handling cash; and
* a system to ensure the recovery from leavers of sums of money and property due by them to NICE

1. Appropriately nominated managers have delegated responsibility for:

* submitting time records (where required), and other notifications in accordance with agreed timetables
* completing time records and other notifications in accordance with the finance, strategy and transformation director’s instructions and in the form prescribed by the finance, strategy and transformation director
* submitting termination forms in the prescribed form immediately upon knowing the effective date of a director’s or employee’s resignation, termination or retirement.

1. Where a director or employee fails to report for duty in circumstances that suggest they have left without notice, the finance, strategy and transformation director must be informed immediately.
2. For the avoidance of doubt, failure to complete termination forms resulting in overpayments, is regarded as a breach of SFI and may result in disciplinary action.
3. Regardless of the arrangements for providing the payroll service, the finance, strategy and transformation director shall ensure that the chosen method is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies.

## Contract of employment

1. The board shall delegate responsibility to a manager for:

* ensuring that all employees are issued with a contract of employment in a form approved by the board and which complies with employment legislation
* dealing with variations to, or termination of, contracts of employment

# Non-pay expenditure

## Delegation of authority

1. 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, as set out in the scheme of delegation appended to these SFIs.
2. The chief executive will agree NICE’s list of authorised signatories which will be maintained by the finance team. It will include:

* the list of managers who are authorised to place requisitions for the supply of goods and services
* the maximum level of each requisition and the system for authorisation above that level

1. The chief executive shall set out procedures on the seeking of professional advice regarding the supply of goods and services, including consultancy services as set out in the scheme of delegation paragraph 7.

## Requisitioning, ordering, receipt and payment for goods and services

1. The requisitioner, in choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for NICE. In so doing, the advice of the procurement team on supply shall be sought. Where this advice is not acceptable to the requisitioner, the finance, strategy and transformation director (and/or the chief executive) shall be consulted.
2. The requisitioner shall raise a purchase order or obtain a contract number for all requisitions.
3. The finance, strategy and transformation director shall be responsible for the prompt payment of accounts and claims. Payment of contract invoices shall be in accordance with contract terms, or otherwise, in accordance with public sector guidance. NHS Shared Business Services provides an accounts payable service to NICE, including twice weekly BACS payment runs. The finance, strategy and transformation director will report to the audit and risk committee, on behalf of the board, NICE’s public sector payment performance on a regular basis, and not less than twice per year.
4. The finance, strategy and transformation director will:

* advise the board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds should be incorporated in standing orders and regularly reviewed
* prepare procedural instructions on the obtaining of goods, works and services incorporating the thresholds
* be responsible for the prompt payment of all properly authorised accounts and claims
* be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable. The system shall provide for:
  + a list of directors/employees authorised to certify invoices
  + budget holder and contract manager certification that:
    - goods have been duly received, examined and are in accordance with specification and the prices are correct
    - work done or services rendered have been satisfactorily carried out in accordance with the order, and, where applicable, the materials used are of the requisite standard and the charges are correct
    - in the case of contracts based on the measurement of time, materials or expenses, the time charged is in accordance with the time sheets, the rates of labour are in accordance with the appropriate rates, the materials have been checked as regards quantity, quality, and price and the charges for the use of vehicles, plant and machinery have been examined
    - where appropriate, the expenditure is in accordance with regulations and all necessary authorisations have been obtained
    - the account is arithmetically correct
    - the account is in order for payment
    - the supplier has complied with relevant, employment, environmental and health and safety legislation
  + a timetable and system for submission to the finance, strategy and transformation director of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment
  + instructions to employees regarding the handling and payment of accounts within the finance team
* be responsible for ensuring that payment for goods and services is only made once the goods and services are received, (except as below).

1. Prepayments are only permitted where exceptional circumstances apply. In such instances:

* the appropriate director must provide, in the form of a written report, a case setting out all relevant circumstances of the purchase. The report must set out the effects on NICE if the supplier is at some time during the course of the prepayment agreement unable to meet his/her commitments
* the finance, strategy and transformation director and where appropriate the audit and risk committee will need to be satisfied with the proposed arrangements before contractual arrangements proceed
* the budget holder is responsible for ensuring that all items due under a prepayment contract are received and he/she must immediately inform the appropriate director or chief executive if problems are encountered

1. Official orders must:

* be allocated a purchase order or contract number
* be in a form approved by the finance, strategy and transformation director
* state NICE’s terms and conditions of trade
* only be used by those duly authorised by the chief executive

1. Managers must ensure that they comply fully with the guidance and limits specified by the finance, strategy and transformation director and that:

* all contracts, leases, tenancy agreements and other commitments which may result in a liability are notified to the finance, strategy and transformation director in advance of any commitment being made
* contracts above specified thresholds are advertised and awarded in accordance with Cabinet Office rules on public procurement
* where consultancy advice is being obtained, the procurement of such skills must be in accordance with guidance issued by HM Treasury “Managing Public Money” and the Public Contracts Regulations 2015 and the efficiency controls issued by Cabinet Office and Department of Health and Social Care from time to time
* no order shall be issued for any item or items to any firm which has made an offer of gifts, reward or benefit to directors or employees, other than those which are deemed to be acceptable as set out in NICE’s gifts and hospitality policy, including
  + isolated gifts of a trivial character or inexpensive seasonal gifts, such as calendars
  + conventional hospitality, such as lunches in the course of working visits
* no requisition/order is placed for any item or items for which there is no budget provision
* all goods, services, or works are ordered on an official order except works and services executed in accordance with a contract
* verbal orders must only be issued very exceptionally - by an employee designated by the chief executive and only in cases of emergency or urgent necessity. These must be confirmed by an official order and clearly marked “confirmation order”
* orders are not split or otherwise placed in a manner devised so as to avoid the financial thresholds
* goods are not taken on trial or loan in circumstances that could commit NICE to a future uncompetitive purchase
* changes to the list of authorised signatories authorised to certify invoices are notified to the finance, strategy and transformation director
* purchases using corporate credit cards are in accordance with the purposes of the card which is restricted in value and by type of purchase as per the instructions issued by the finance, strategy and transformation director. Corporate cards should only be used when usual payment methods are not applicable
* corporate credit card records are maintained with all receipts and returned complete with approval to the finance team.

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

## Capital investment

1. The chief executive:

* shall ensure that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon business plans
* is responsible for the management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost; and
* shall ensure that the capital investment is not undertaken without confirmation of purchaser(s) support and the availability of resources to finance all revenue consequences, including capital charges.

1. For every capital expenditure proposal, the chief executive shall ensure:

* that a business case (in line with the guidance contained within the capital investment manual) is produced setting out:
  + an option appraisal of potential benefits compared with known costs to determine the option with the highest ratio of benefits to costs
  + appropriate project management and control arrangements; and
* that the finance, strategy and transformation director has certified professionally to the costs and revenue consequences detailed in the business case.

1. For capital schemes where the contracts stipulate stage payments, the chief executive will issue procedures for their management.
2. The finance, strategy and transformation director shall issue procedures for the regular reporting of expenditure and commitment against authorised expenditure.
3. The approval of a capital programme shall not constitute approval for expenditure on any scheme.
4. The chief executive shall issue to the manager responsible for any scheme:

* specific instructions to commit expenditure
* instructions to proceed to tender
* approval to accept a successful tender

1. The chief executive will issue a scheme of delegation for capital investment management in accordance with NICE’s SO.
2. The finance, strategy and transformation director shall issue procedures governing the financial management, including variations to contract, of capital investment projects and valuation for accounting purposes.

## Private finance

1. When NICE proposes to use finance, which is to be provided other than through its allocations, the following procedures shall apply:

* the finance, strategy and transformation director shall demonstrate that the use of private finance represents value for money and genuinely transfers risk to the private sector
* where the sum involved exceeds delegated limits, the business case must be treated as per current guidelines
* the proposal must be specifically agreed by the board.

## Asset registers

1. The chief executive is responsible for the maintenance of registers of assets, taking account of the advice of the finance, strategy and transformation director concerning the form of any register and the method of updating, and arranging for a physical check of assets against the asset register to be conducted once a year.
2. NICE shall maintain an asset register recording fixed assets.
3. Additions to the fixed asset register must be clearly identified to an appropriate budget holder and be validated by reference to:

* properly authorised and approved agreements, professional certificates of quality acceptance, supplier’s invoices and other documentary evidence in respect of purchases from third parties
* lease agreements in respect of assets held under a finance lease and capitalised and recognised on NICE's balance sheet in compliance with IFRS 16.

1. Where capital assets are sold, scrapped, lost or otherwise disposed of, their value must be removed from the accounting records and each disposal must be validated by reference to authorisation documents and invoices (where appropriate).
2. The finance, strategy and transformation director shall approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
3. The value of each asset shall be indexed to current values, in line with NICE’s accounting policies.
4. The value of each asset shall be depreciated.
5. The finance, strategy and transformation director shall calculate and pay capital charges if applicable.

## Security of assets

1. The overall control of fixed assets is the responsibility of the chief executive.
2. Asset control procedures (including fixed assets, cash, cheques and negotiable instruments, and also including donated assets) must be approved by the finance, strategy and transformation director. This procedure shall make provision for:

* recording managerial responsibility for each asset
* identification of additions and disposals
* identification of all repairs and maintenance expenses
* physical security of assets
* periodic verification of the existence of, condition of, and title to, assets recorded
* identification and reporting of all costs associated with the retention of an asset
* reporting, recording and safekeeping of cash, cheques, and negotiable instruments

1. All discrepancies revealed by verification of physical assets to fixed asset register shall be notified to the finance, strategy and transformation director.
2. Whilst each employee has a responsibility for the security of NICE’s property, it is the responsibility of directors and senior employees in all disciplines to apply such appropriate routine security practices in relation to NICE’s as may be determined by the board. Any breach of agreed security practices must be reported in accordance with instructions.
3. Any damage to NICE’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.
4. Where practical, assets should be marked as NICE’s property.

## Stores and receipt of goods

1. Stores, defined in terms of controlled stores and departmental stores (for immediate use) should be:

* kept to a minimum
* secure and with controlled access
* subjected to annual stocktake
* valued at the lower of cost and net realisable value.

1. Subject to the responsibility of the finance, strategy and transformation director for the systems of control, overall responsibility for the control of stores shall be delegated to an employee by the chief executive. The day-to-day responsibility may be delegated by him to departmental employees and stores managers/ keepers, subject to such delegation being entered in a record available to the finance, strategy and transformation director.
2. The responsibility for security arrangements and the custody of keys for all stores and locations shall be clearly defined in writing by the designated manager. Wherever practicable, stocks should be marked as NICE’s property.
3. The finance, strategy and transformation director shall set out procedures and systems to regulate the stores including records for receipt of goods, issues, and returns to stores, and losses.
4. Stocktaking arrangements shall be agreed with finance, strategy and transformation director and there shall be a physical check covering all items in store at least once a year.
5. Where a complete system of stores control is not justified, alternative arrangements shall require the approval of the finance, strategy and transformation director.
6. The designated manager shall be responsible for a system approved by the finance, strategy and transformation director for a review of slow moving and obsolete items and for condemnation, disposal, and replacement of all unserviceable articles. The designated officer shall report to the finance, strategy and transformation director any evidence of significant overstocking and of any negligence or malpractice (disposals and condemnations, losses and special payments). Procedures for the disposal of obsolete stock shall follow the procedures set out for disposal of all surplus and obsolete goods.

# Disposals and condemnations, losses and special payments

## Disposals and condemnations

1. The finance, strategy and transformation director must prepare detailed procedures for the disposal of assets including condemnations and ensure that these are notified to managers.
2. When it is decided to dispose of a NICE asset, the head of department or authorised deputy will determine and advise the finance, strategy and transformation director of the estimated market value of the item, taking account of professional advice where appropriate.
3. All unserviceable articles shall be:

* condemned or otherwise disposed of by an employee authorised for that purpose by finance, strategy and transformation director (in most cases, any disposal of a NICE asset will be carried out by the IT or facilities team)
* recorded by the duly authorised officer in a form approved by the finance, strategy and transformation director which will indicate whether the articles are to be converted, destroyed or otherwise disposed of. All entries shall be confirmed by the countersignature of a second employee authorised for the purpose by the finance, strategy and transformation director
* any disposal of assets should be reported immediately to the finance team for updating the Fixed Asset Register

1. The duly authorised officer shall satisfy him/herself as to whether or not there is evidence of negligence in use and shall report any such evidence to the finance, strategy and transformation director who will take the appropriate action.

## Losses and special payments

1. The finance, strategy and transformation director must prepare procedural instructions on the recording of and accounting for condemnations, losses, and special payments. The finance, strategy and transformation director must also prepare a fraud response plan that sets out the action to be taken both by persons detecting a suspected fraud and those persons responsible for investigating it. This is outlined in NICE’s counter-fraud, bribery and corruption strategy, policy and response plan.
2. Any director or employee discovering or suspecting a loss of any kind must immediately inform their line manager or other senior manager, who must immediately inform the finance, strategy and transformation director. Where a criminal offence is suspected (such as theft or arson), the finance, strategy and transformation director must immediately inform the Department of Health & Social Care (DHSC) Anti-Fraud Unit, the chair of the audit & risk committee, and the police, as appropriate.
3. For losses apparently caused by theft, arson, neglect of duty or gross carelessness, except if trivial, the finance, strategy and transformation director must immediately notify:

* the chief executive and the chair of the audit and risk committee
* NICE board
* the statutory auditor

1. Within limits delegated to it by the secretary of state, the audit and risk committee shall approve the writing-off of losses on behalf of the board.
2. The finance, strategy and transformation director shall be authorised to take any necessary steps to safeguard NICE’s interests in bankruptcies and company liquidations.
3. For any loss, the finance, strategy and transformation director should consider whether any insurance claim can be made against insurers.
4. The finance, strategy and transformation director shall maintain a losses and special payments register in which write-off action is recorded.
5. No special payments exceeding delegated limits shall be made without the prior approval of the DHSC.

## 

## Financial data

1. The finance, strategy and transformation director, who is responsible for the accuracy and security of the computerised financial data of NICE, shall in conjunction with the digital, information and technology director, where necessary:

* devise and implement any necessary procedures to ensure adequate (reasonable) protection of NICE’s data, programs and computer hardware for which he/she is responsible from accidental or intentional disclosure to unauthorised persons, deletion or modification, theft or damage, having due regard for the General Data Protection Regulation and Data Protection Act 2018
* ensure that adequate (reasonable) 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
* ensure that adequate controls exist such that the computer operation is separated from development, maintenance and amendment
* ensure that an adequate management (audit) trail exists through the computerised system and that such computer audit reviews as he/she may consider necessary are being carried out

1. The finance, strategy and transformation director shall ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy will be obtained from them prior to implementation. Financial data is currently held in Oracle (service provided by NHS Shared Business Services) and ESR (provided by NHS Business Services Authority).
2. The finance, strategy and transformation director, in consultation with the digital, information and technology director, shall ensure that contracts for IT/digital services for financial applications with another health organisation or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage. The contract should also ensure rights of access for audit purposes.
3. Where another health organisation or any other agency provides an IT/digital service for financial applications, the finance, strategy and transformation director shall periodically seek assurances that adequate controls are in operation.
4. Where IT/digital systems have an impact on corporate financial systems the finance, strategy and transformation director, in consultation with the digital, information and technology director shall ensure that:

* systems acquisition, development and maintenance are in line with corporate policies such as an information technology strategy
* data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists
* finance, strategy and transformation directorate staff have access to such data
* such IT/digital service audit reviews as are considered necessary are being carried out.

# Funds held on trust

1. NICE does not hold any funds on trust.

# Payments by NICE to independent contractors

1. NICE will approve additions to, and deletions from, approved lists of contractors. All applications and resignations received shall be dealt with equitably, within any time limits laid down in the contractors’ terms and conditions of service.
2. The chief executive shall:

* ensure that lists of all contractors, for which NICE is responsible, are maintained in an up to date condition; and
* ensure that systems are in place to deal with applications, resignations, inspection of premises, etc, within the appropriate contractor’s terms and conditions of service.

1. The finance, strategy and transformation director shall:

* ensure that only contractors who are included on NICE’s approved lists receive payments
* maintain a system of payments such that all valid contractors’ claims are paid promptly and correctly, and are supported by the appropriate documentation and signatures
* ensure that regular independent verification of claims is undertaken, to confirm that
  + rules have been correctly and consistently applied
  + overpayments are detected (or preferably prevented) and recovery initiated
  + fraud is detected
* ensure that arrangements are in place to identify contractors receiving exceptionally high, low or no payments, and highlight these for further investigation.

## Appendix A

Scheme of Financial Delegation

# Introduction

1. This scheme of delegation forms part of NICE’s Standing Orders and Standing Financial Instructions.
2. The chief executive has overall responsibility, as Accounting Officer (AO), for all aspects of NICE’s performance. It is not possible for one individual to discharge those responsibilities personally and therefore the AO has devised this scheme of delegation.
3. Principles on which delegation is based:
   1. Authorisation of expenditure delegated to the most appropriate level – ie to the person most able to influence value for money decisions.
   2. Ensuring that delegated financial authorities are respected.
   3. Emphasis of roles as stewards of public funds.
   4. All staff, individually and collectively, are responsible for achieving best value and avoiding loss; and operating within the delegated limits set.
   5. Separation of duties is required for every transaction.
   6. Requirement for confirmation that goods/services have been received as ordered prior to payment being made.
4. The scheme of delegation is based on four tiers of management:

|  |  |
| --- | --- |
| **Level one** | Individual budget holders whose responsibility covers a discrete area |
| **Level two** | Senior managers responsible for all or part of a function and may have several level one budget holders reporting to them. They typically report to a director and include programme directors and associate directors |
| **Level three** | Directors reporting directly to the chief executive |
| **Level four** | The chief executive. In the absence of the chief executive the deputy chief executive and the finance, strategy and transformation director can each operate as level four. |

1. Specific areas where delegated levels vary from those in section 7 below:
2. **Consultancy expenditure** - Executive team (ET) members are authorised to enter into contracts for consultancy services up to a limit of £100k subject to agreement from the finance strategy and transformation director of the available funding, and if required, approval from the Department of Health and Social Care (DHSC) in line with prevailing DHSC guidance.

Any proposed consultancy expenditure which exceeds £100k should be submitted to the ET for approval, using the business case template for submissions to the DHSC and is subject to DHSC and Cabinet Office spend controls in line with the prevailing Cabinet Office and DHSC guidance.

1. **Digital and technology expenditure** – Executive team (ET) is authorised to enter into contracts for digital and technology services up to £100k based on current government guidance. All technology and digital expenditure requires approval of the Technology Governance Board (TGB).
2. **Communications and marketing expenditure** – Up to £100k requires logging with DHSC. Expenditure over £100k requires DHSC Comms Spend Control Panel approval.
3. **Contingent labour** – procurement of contingent labour with day rates of over £750 per day and/or duration of more than 12 months is subject to the DHSC and Cabinet Office spend controls in line with the prevailing Cabinet Office and DHSC guidance.

# Transparency

1. In the interests of transparency, the following will be reported on the data.gov.uk website:
   1. All payments over £25,000
   2. Corporate credit card expenditure over £500
   3. Better payment performance information
   4. Board members and directors travel expenses
   5. Directors and Senior Employee Organogram

# Scheme of delegation and financial limits

1. Expenditure: Contracts and purchase orders

For expenditure **within** the board approved budget and business plan

|  |  |
| --- | --- |
| **Orders up to:** | **Management tier** |
| £25,000 | Level one 1 |
| £100,000 | Level two 1 |
| Above £100,000 | Level three or four |

1 Thefinance, strategy and transformation director has authority to agree variations to these approval levels on a case by case basis, which should be formally documented.

For expenditure **outside** of the board approved budget and business plan

|  |  |
| --- | --- |
| **Orders up to:** | **Management tier** |
| £25,000 | Level one 1  Plus approval from the Associate Director, Finance or Deputy director – finance, strategy and commercial |
| £100,000 | Level two 1  Plus approval from the Associate Director, Finance or Deputy director – finance, strategy and commercial |
| £250,000 | Level three  Plus approval from the Finance, strategy and transformation director or Deputy director – finance, strategy and commercial |
| £500,000 | Level four |
| Above £500,000 | Level four and the board |

1. All orders must comply with NICE’s financial and procurement policies and procedures.

## Tendering and contracts

1. Tenders and contracts will be agreed within the following limits and subject to the requirement set out in SFI 60-82 above:

|  |  |
| --- | --- |
| **Process** | **Approver** |
| Invitation to tender or quote | Relevant budget holder with agreement from Associate director procurement or Deputy director, finance, strategy and commercial |
| Admission and acceptance of late tenders and quotations | Level three  Associate director – procurement or Deputy director – finance, strategy and commercial |
| Opening / receipt of tenders and quotations | Level two  Associate director - procurement |

Use of single tender action (waiver)

|  |  |
| --- | --- |
| Up to the procurement tender limit of £189,330 | chief executive or  finance, strategy and transformation director  (The total number and value to be reported to the next audit and risk committee) |
| Any amount permissible by law | Audit and risk committee |

## Agreements

1. Authority to enter into agreements on behalf of NICE:

|  |  |
| --- | --- |
| **Agreement type** | **Approver** |
| MOUs | Level four |
| Partnership / Collaboration Agreements | Level four |
| SLAs | Level four |
| Devolved Administrations | Level four |
| MOTOs | Finance, strategy and transformation director |

## Income

1. All fees and charges being considered should be discussed and agreed by the finance, strategy and transformation director. All fees and charges are to be reviewed at least annually.

|  |  |
| --- | --- |
| **Fees and charges** | **Approver** |
| Technology appraisal and highly specialised technologies fees and charges | Centre for health technology and evaluation director and finance, strategy and transformation director |
| NICE Scientific Advice | NICE scientific advice director |
| Research grants | Director, Science Evidence and Analytics |
| Re-use of NICE content | Senior service development and contract manager, Intellectual property and content re-use |
| Use of NICE office facilities | Estates and facilities manager |

## Employment

1. Authority for recruitment:

|  |  |
| --- | --- |
| **Recruitment type** | **Approver** |
| Recruitment to existing funded post | Level two |
| New post | Level three subject to agreement with finance team |
| Regrading of an existing post | Level three subject to agreement with finance and HR teams |
| External secondment | Level three |

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|  |  |  |
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