

FINANCE GUIDELINES

NOVEMBER / 2019

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1. INTRODUCTION

This policy is a reference guide for new and existing budget holders, other managers and staff of Hull Clinical Commissioning Group providing guidance on the following financial processes:

- Preferential treatment in private transactions
- Authorised signatories
- Budget and budgetary control
- Annual accounts and year end process

New budget holders should familiarise with this policy.

Additional guidance and support will be provided as and when required by the CCG finance team.

2. SCOPE

This policy applies to all employees of the CCG, any staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including Financial Services employees (currently hosted by NHS East Riding CCG)..

This policy is available on the CCG website.

3. POLICY PURPOSE AND AIMS

This policy is intended to provide guidance to staff on a variety of financial matters including budgeting, day to day finance and year end accounts

4. IMPACT ANALYSIS

4.1 Equality

The CCG is committed to:

- Eliminating discrimination and promoting equality and diversity in its policies, procedures and guidelines, and
- Designing and implementing services, policies and measures that meet the diverse needs of its population and workforce, ensuring that no individual or group is disadvantaged.

To ensure the above this policy has been Equality Impact Assessed (see Appendix 1)

4.2 **Bribery Act 2010**

NHS Hull Clinical Commissioning Group has a responsibility to ensure that all staff are made aware of their duties and responsibilities arising from The Bribery Act 2010.

The Bribery Act 2010 makes it a criminal offence to bribe or be bribed by another person by offering or requesting a financial or other advantage as a reward or incentive to perform a relevant function or activity improperly performed. The penalties for any breaches of the Act are potentially severe. There is no upper limit on the level of fines that can be imposed and an individual convicted of an offence can face a prison sentence of up to 10 years.

For further information see <http://www.justice.gov.uk/guidance/docs/bribery-act-2010-quick-start-guide.pdf>.

If you require assistance in determining the implications of the Bribery Act please contact the Local Counter Fraud Specialist on telephone number 01482 866800 or email at nikki.cooper1@nhs.net.

Due consideration has been given to the Bribery Act 2010 in the review of this policy document and no specific risks were identified.

5. **NHS CONSTITUTION**

5.1 The CCG is committed to:

- The achievement of the principles, values, rights, pledges and responsibilities detailed in the NHS Constitution, and
- Ensuring they are taken account of in the production of its Policies Procedures and Guidelines.

5.2 This policy supports the NHS Constitution by committing to use NHS resources responsibly and fairly and providing best value for taxpayer's money.

The constitution details the financial responsibilities, policies and procedures to be adopted by the CCG. 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. Prime financial policies are provided at Appendix E of the constitution, supporting financial policies and procedures can found on the CCG website

The prime financial policies identify the financial responsibilities that apply to everyone working for the CCG. Prime financial policies apply to any transactions carried out in the name of NHS Hull Clinical Commissioning Group.

Authorised signatories have access to a full copy of the prime financial policies and

all staff has a responsibility under prime financial policies that they are made aware of

6. RESPONSIBILITIES

6.1 Finance Teams

The CCG and Financial Services teams are jointly responsible for:

- Financial Accounting
- Management Accounting including Budgets and Budget Control (CCG Finance only)
- Preparation of the Annual Accounts
- Cash Management
- Liaison with payroll functions to ensure responsibilities are carried out in accordance with Service Level Agreements
- Finance System Development and review
- Financial Risk and Governance
- Payment of Invoices (send BACS/raise cheques on receipt of coded & authorised invoices from CCG Finance)
- Banking
- Raising Debtor Invoices for CCG income
- Payments to GPs and other FHS contractors
- Other processing functions

6.2 Directors

Directors are responsible for ensuring policies, procedures and guidelines are produced/reviewed, where necessary, and that the requirements of these guidelines are followed

6.3 Managers

All managers are responsible for ensuring their staff are aware of, and are following, the most up-to-date policies, procedures and guidelines

6.4 All Staff

All staff are responsible for avoiding loss of cash, equipment, and supplies etc., achieving economy and efficiency in the use of NHS resources, and conforming to the CCG policies, procedures and guidelines

7. FINANCE GUIDELINES

7.1 Preferential Treatment in Private Transactions

Staff must not seek preferential rates or benefits in kind from private transactions with companies with which they have official dealings. For further details refer to the 'Conflicts of Interest Policy'.

7.2 Authorised Signatories

An Authorised Signatory Form is completed to approve an agreed level of financial authority for a member of staff in respect of one or more of the following:

- Purchasing – including applicable limits in £s
- Recruitment /termination of staff
- Claims and expenses
- Budgetary control

Authorised Signatory forms are available from the CCG finance team.

The limits for purchasing should be based on expected requisitioning; ordering and payments amounts and these are to be approved by the authorising person. The limits for payment of invoices/payment requests must be equal to or more than the limits for requisitioning/ordering goods and services.

Approval is confirmed by an authorising person signing the form. Directors approve forms for their staff, the Chief Officer approves those for Directors and the Chairperson approves the Chief Officer. No other person is authorised to sign unless they have formal acting up status for the appropriate person.

Where responsibility for authorising payroll items including travel claims and/or appointments/terminations, a HR25 "Authorised Signatory Card" form should be completed and sent to the workforce/HR team. A copy should be retained by Hull CCG finance team for records. This can be found in the corporate templates and forms on the Y drive.

Revised forms should be completed for changes in circumstances; examples include change of name, changes in budget limits and changes in agreed levels of authority.

This information is collated and is used by departments such as Finance, Financial Services, Human Resources and Payroll to check authority is held as appropriate.

7.3 Budgets and Budgetary Control

7.3.1 Introduction

This section will explain what a budget is, the monitoring process, structure of reports and lastly what the key responsibilities of the Budget Holder and the Finance team are within the budget monitoring cycle.

7.3.2 Budgets

Budget is a plan expressed in financial terms for a defined period of time usually showing expenditure and/or income employed to attain a given objective. In this capacity budgets are meant to serve several purposes.

These are to:

- enable planning
- enable performance monitoring
- co-ordinate activity
- allow the implementation of the plan
- communicate
- motivate
- authorise action

7.3.3 The Budget Monitoring Process

The process of budget monitoring can be seen as a periodic cycle as outlined below:

- Planning
- Review and Implementation
- Reporting
- Corrective Monitoring
- Action

Through the production of regular timely information, managers can monitor their budgets on a regular basis and take any corrective action necessary to bring expenditure back in line with the plan.

7.3.4 The Structure of Budget Reports

Budgets contain details of expenditure and income in all or part of the following categories: -

- Expenditure - Pay (salaries of CCG employees and agency staff) and Non-Pay (consumable items e.g. Medical & Surgical Equipment, Stationery, Rent, etc....)
- Income - E.g. reimbursement for the salary costs of seconded staff.

7.3.5 Responsibilities of Budget Holders

The following are the responsibilities of Budget Holders:

- To contain expenditure within budget
- If this is not possible, to notify your line manager and management accountant as soon as you become aware of any likely overspending or reduction in income
- To ensure that all expenditure attributed to the budget has been requisitioned and authorised by an appropriate designated officer or the Budget Holder following the appropriate procurement procedures
- To review budgetary information on a regular basis, investigate variances and undertake any corrective action that may be required to bring it in line with the plan
- To liaise with the CCG Finance Department to assist in the setting of budgets on an annual plan
- To ensure recurring expenditure is not set against non-recurring income/budget.

It is the responsibility of the budget holder to achieve their objectives within the financial resources approved by the Board, i.e., managing your budget.

7.3.6 Responsibilities of the CCG Finance Team

The Finance team are here to support and work with you to achieve your objectives within approved resources by helping:

- To produce financial information in a timely, accurate and meaningful way.
- In conjunction with the Budget Holder, to investigate and report variances in the financial, activity and manpower information contained within the budgets
- In conjunction with the Budget Holder, forecast income and expenditure for the financial year based on the latest information available
- To support and maintain the system controlling and authorising

expenditure

- To advise Budget Holders on current and future financial issues such as pressures, risks and opportunities
- To assist in the preparation of budgets
- To ensure that value for money is being obtained from expenditure incurred on individual budgets
- To produce additional information that may be required by the Budget Holder to enable their effective management of resources.

7.3.7 Budget Setting

The CCG Finance Directorate prepares budgets annually with the assistance and agreement of budget holders. Budgets are calculated taking into account the following factors:

- Actual spending patterns
- Levels of activity required
- Resources available
- Baseline budget in the current year

7.3.8 Recurring/Non-recurring Expenditure

The time related incidence of cost can be subdivided into the following headings:

- Recurring – these costs will be repeated in subsequent accounting periods (e.g. salaries) and represent an ongoing commitment
- Non-Recurring – one off costs, which are unlikely to be repeated, at least in the medium term (e.g. set up costs).

When setting budgets or making a commitment on behalf of the CCG, recurring expenditure should not be set against non-recurring budget.

7.3.9 Efficiency Savings/Cost Improvements

The maintenance of service level and quality by using less resource than before will produce savings. These savings are usually referred to as Efficiency Savings or a Cost Improvement Programme.

When setting budgets it is necessary for Budget Holders to identify measures to achieve efficiency savings or income that can bridge this gap. Guidelines will be issued to each budget holder on the level of efficiency savings required.

7.3.10 Budget Monitoring

Monthly budget reports are available approximately 2 weeks after the month end. Each month, budget holders should review expenditure/income compared to budget

and identify with the assistance of the CCG Finance Team the facts influencing that position.

The necessary action should be identified to rectify any overspending. If any overspending cannot be rectified then the budget holder's line Manager should be notified as soon as the matter becomes apparent. Similarly, where a Budget Holder knows that a budget will under spend this should also be highlighted immediately.

7.3.11 Budget Virement

Budget virement is a process whereby allocated budget is transferred between headings within a budget or in certain cases between budgets to reflect a change of use of the resource available.

This process should give budget holders flexibility in the management of their overall budget, so they can ensure best use of limited resources.

Budget virements will only be reflected on the CCG finance systems (and therefore your Budget Holder reports) after the appropriate approval has been obtained.

Where a budget is being re profiled, senior finance manager can approve these virements. Budget adjustments should be approved by the relevant budget holder or deputy CFO

7.3.12 Frequently Asked Questions

1. How Much Can A Budget Holder Spend?

Managers of budgets can spend up to a maximum of their delegated budget.

Budget holders will be informed of their delegated budget shortly after the CCG Financial Plans have been approved.

2. Who Can Appoint Staff?

The 'Authorised Signatory-Delegation and Approval' form identifies who has been given authority to appoint members of staff to an approved post on the establishment. If in doubt, refer to your line manager or director for advice.

3. What Goods and Services Can Be Requisitioned?

Goods and services may be requisitioned from NHS or commercial suppliers from within any heading included in the allocated budget provided that:

-The value of the goods/services ordered is within agreed authorisation limits

-The CCG prime financial policies and procedures are followed to ensure legal and value for money purchasing is achieved.

4. What is the difference between capital and revenue expenditure?

Revenue expenditure is the expenditure incurred on goods and services in the current financial year to be consumed in the current financial year in the ongoing business of the CCG. This can be recurrent or non recurrent.

Capital expenditure is the purchase of fixed assets typically buildings and large pieces of equipment that will be used over a number of financial years. There are strict definitions for expenditure to be classified as capital so if you think you may be incurring expenditure of a capital nature please discuss this with your finance support team.

7.4 Annual Accounts and the Year End Process

7.4.1 Introduction

All Clinical Commissioning Groups have a responsibility to control their finances throughout the year. Performance is monitored internally and externally, and on an annual basis audited accounts must be produced. The Annual Accounts must be published and made available publicly as part of the annual report.

7.4.2 Financial Duties

CCGs are expected to achieve operational financial balance each year. This is defined as not exceeding their resource limit.

A statutory duty to keep expenditure within resource limits. CCGs have resource limits for both revenue and capital, which must be met individually.

CCGs have a statutory duty not to spend more cash than allocated to them.

7.4.3 Demonstrate Full Cost Recovery

To demonstrate full cost recovery on an accruals basis in relation to their Provider functions. In other words, provider activities must not be subsidised by commissioning funds. Unplanned under-spends may not be carried forward.

7.4.4 Payment Practice Codes

As an NHS organisation, Hull CCG has signed up to the Institute of Credit Management 'Prompt Payment Code' whereby we undertake to pay suppliers within the terms agreed at the outset of the contract.

In addition, all Clinical Commissioning Groups must meet a Better Payment Practice Code target of paying 95% of bills within contract terms or 30 days where no terms have been agreed.

Hull CCG endeavours to pay invoices within 10 calendar days wherever possible. These statistics are reported to the Integrated Audit and Governance Committee at each meeting.

7.4.5 Control of Management Costs

CCGs are subject to controls over their management costs.

7.4.6 Capital Cost Absorption

The cost of capital generated by the capital charges system is calculated at 3.5% of

the average net book value of capital assets.

7.4.7 Time Table

The annual accounts are in line with the Fiscal year (April to March) and have to be completed by mid-April following the fiscal year end.

This is a busy time for the CCG and financial services teams and it is essential that Budget Managers support this process by;

- Ensuring that all invoices relating to the period are approved or queried promptly.
- If invoices have not been received but a charge is expected then this also needs to be communicated to the CCG finance department for inclusion in the accounts.

It is important at this time to make sure that income and expenditure is matched to the correct period. If not the costs will have to be charged against the following years budget.

7.4.8 Audit

The NHS Act 1977 requires NHS bodies to prepare accounts and have them independently audited.

The external auditors must assess and report on the systems of internal control used in preparing the annual accounts which show a “true and fair view” of the financial position of the CCG.

8. FRAUD AND CORRUPTION

If fraud and /or corruption are suspected, the matter must be reported immediately to the CCG’s Local Counter Fraud Specialist who will inform the Chief Finance Officer if the suspicion seems well founded and conduct a thorough investigation.

Refer to the Counter Fraud, bribery and Corruption Policy or the Confidential Reporting (Whistle blowing) Policy for more details.

9. MONITORING AND REVIEW

Monitoring of these guidelines will be performed by Finance staff via regular meetings with budget holders.

This policy will be reviewed every two years, more often if required.

10. ASSOCIATED DOCUMENTATION

The following associated documentation can be found on the CCG website

- Conflict of Interest Policy
- Counter Fraud, bribery and corruption policy
- Whistle blowing Policy
- Constitution
- CCG Annual Reporting guidance, available at www.england.nhs.uk

Appendix 1 - Glossary

Accruals

A manual 'accounting adjustment' which allows expected, although not yet actual expenditure, to be charged against a Budget. This allows expenditure to be charged in the accounting period to which it relates, even though a cash transaction has not taken place in that period.

Budgets

The allocated Financial Resource of a Directorate or service within which the budget holder is expected to provide those services required of it. Budgets are allocated on an annual basis, and are most frequently divided into twelve accounting periods, beginning in April and ending in March the following year. A Budget can be either recurring (allocated on an indefinite basis), or non-recurring (allocated for a limited period only).

Budget Codes

Budget codes are a simple way in which to accurately and consistently keep a record of all expenditure incurred by an organisation. By requiring expenditure to be recorded against a specific budget heading (cost centre) and expenditure type (subjective code) the CCG can not only record what was spent but it can record who (budget holder) it was spent by.

Capital

In the NHS capital refers to buildings, land or equipment owned by the organisation, the purchase cost of which exceeds £5,000. Capital is therefore an asset, with a useful life expectancy of greater than one year, costing in excess of £5,000 which is recorded on the organisation's balance sheet.

Expenditure

The actual spend of money against the allocated Budget. Reporting and monitoring of expenditure against Budget takes place on a monthly and on an annual basis, both internally, to the Trust Board and individual Directorates and Managers, and externally, to the Regional Office of the NHS Executive.

Income / Expenditure

The above are what make the difference between "cash" accounting and "income & expenditure" accounting – i.e., we try to measure income earned and resources used regardless of when the money change hands.

Incremental Drift

Most staff groups are paid on pay scales that include incremental points. The additional cost of employing a member of staff who moves from a lower point of scale onto the next incremental point is called 'incremental drift'.

Note: It is always prudent, when defining the costs of service developments to account for salaries at the mid-point of the relevant pay scale. This approach eliminates the potential impact of incremental drift and, indeed, in the short term, will have financial benefits.

Local Delivery Plan (LDP)

The document which identifies the levels of service and the associated expenditure required in order to achieve targets of health improvement.

NHS 'Service Level Agreements'

Agreements between Hospital Trusts, Clinical Commissioning Groups & Local Authorities to purchase & provide a range of activities in relation to Health Care.

- Commissioner: A purchaser of healthcare, for which it pays, from its own allocation of funds e.g. Clinical Commissioning Groups
- Provider: A supplier of healthcare, for which it receives payment, from a Purchaser or Commissioner e.g. An NHS Hospital Trust.

On Cost

The cost to the organisation of employing a member of staff is greater than their actual salary. This is because the Organisation makes additional Employers National Insurance payments and Superannuation Contributions on your behalf. Since these contributions are based on percentages of salary, the higher the salary, the greater the On-Cost will be. You should, therefore, expect an Annual Budget for a member of staff to be greater than their actual annual or pro rata salary.

Prepayments

These are also 'manual accounting adjustments', but account for what are otherwise known as 'payments in advance'. If a single cash transaction takes place in one month, but relates to a period of six months, then an adjustment is made so that only one sixth of the transaction value appears against the Budget for that month. A further sixth will be allocated in the following month, and so on.

Reserves / Centrally Held Budgets / Earmarked Funding

Some funding is held centrally in identified reserve accounts. This may be, for example, in respect of a new service development which starts part way through the year and the budget will be transferred into the service budget when the development actually starts.

Revenue

Funding for the provision of services, which may be recurrent or non-recurrent. Revenue expenditure is presented in budget reports.

Virement

Once the Total Budget for a Directorate has been established, it is important to ensure that the most effective use of these resources is obtained. In order to facilitate this, the Directorate is permitted to move resources from one Department to another as the need arises. This process is known as VIREMENT.

The current budgetary control regime has emphasis on "the bottom line", i.e. the overall total expenditure of the organisation does not exceed our overall allocated funding but within the total there will be variances.

APPENDIX 2

Please refer to the EIA Overview & Navigation Guidelines located in Y:\HULLCCG\Corporate Templates and Forms\Equality and Diversity Information before completing your EIA)

HR / Corporate Policy Equality Impact Analysis:	
Policy / Project / Function:	Finance Guidelines
Date of Analysis:	27 th September 2019
Completed by: (Name and Department)	Victoria Rimmington, Finance Manager
What are the aims and intended effects of this policy, project or function?	This policy is intended to act as a reference guide for budget holders and other managers and staff of Hull Clinical Commissioning Group.
Are there any significant changes to previous policy likely to have an impact on staff / other stakeholder groups?	No significant changes
Please list any other policies that are related to or referred to as part of this analysis	Conflict of Interest Policy Counter Fraud, bribery and corruption policy Whistle blowing Policy
Who will the policy, project or function affect?	All employees of the CCG, all staff who are seconded to the CCG, contract and agency staff and any other individual working on CCG premises including financial services employees (currently hosted by NHS East Riding CCG).
What engagement / consultation has been done, or is planned for this policy and the equality impact assessment?	IAGC
Promoting Inclusivity and Hull CCG's Equality Objectives. How does the project, service or function contribute towards our aims of eliminating discrimination and promoting equality and diversity within our organisation?	This policy applies to all regardless of any protected characteristic. This policy is available on the internet and is available in different formats and languages if necessary.

<p>How does the policy promote our equality objectives:</p> <ol style="list-style-type: none"> 1. Ensure patients and public have improved access to information and minimise communications barriers 2. To ensure and provide evidence that equality is consciously considered in all commissioning activities and ownership of this is part of everyone's day-to-day job 3. Recruit and maintain a well-supported, skilled workforce, which is representative of the population we serve 4. Ensure the that NHS Hull Clinical Commissioning Group is welcoming and inclusive to people from all backgrounds and with a range of access needs 	
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Equality Data	
<p>Is any Equality Data available relating to the use or implementation of this policy, project or function?</p> <p>Equality data is internal or external information that may indicate how the activity being analysed can affect different groups of people who share the nine <i>Protected Characteristics</i> – referred to hereafter as '<i>Equality Groups</i>'.</p> <p>Examples of <i>Equality Data</i> include: (this list is not definitive)</p> <ol style="list-style-type: none"> 1: Recruitment data, e.g. applications compared to the population profile, application success rates 2: Complaints by groups who share / represent protected characteristics 4: Grievances or decisions upheld and dismissed by protected characteristic group 5: Insight gained through engagement 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>Where you have answered yes, please incorporate this data when performing the <i>Equality Impact Assessment Test</i> (the next section of this document). If you answered No, what information will you use to assess impact?</p> <p>Please note that due to the small number of staff employed by the CCG, data with returns small enough to identify individuals cannot be published. However, the data should still be analysed as part of the EIA process, and where it is possible to identify trends or issues, these should be recorded in the EIA.</p>

Assessing Impact

Is this policy (or the implementation of this policy) likely to have a particular impact on any of the protected characteristic groups?

(Based on analysis of the data / insights gathered through engagement, or your knowledge of the substance of this policy)

Protected Characteristic:	No Impact:	Positive Impact:	Negative Impact:	Evidence of impact and, if applicable, justification where a <i>Genuine Determining Reason</i> ¹ exists (see footnote below – seek further advice in this case)
<p>It is anticipated that these guidelines will have a positive impact as they support policy writers to complete meaningful EIAs, by providing this template and a range of potential issues to consider across the protected characteristics below. There may of course be other issues relevant to your policy, not listed below, and some of the issues listed below may not be relevant to your policy.</p>				
Gender	✓			This has been considered and has no impact. This policy applies to all regardless of gender
Age	✓			This has been considered and has no impact. This policy applies to all regardless of age
Race / ethnicity / nationality	✓			This has been considered and has no impact. This policy applies to all regardless of race, ethnicity or nationality
Disability	✓			This has been considered and has no impact. This policy applies to all regardless of disability
Religion or Belief	✓			This has been considered and has no impact. This policy applies to all regardless of religion or belief
Sexual Orientation	✓			This has been considered and has no impact. This policy applies to all

1. ¹ The action is proportionate to the legitimate aims of the organisation (please seek further advice)

				regardless of sexual orientation
Pregnancy and Maternity	✓			This has been considered and has no impact. This policy applies to all regardless of pregnancy and maternity
Transgender / Gender reassignment	✓			This has been considered and has no impact. This policy applies to all regardless of transgender or gender reassignment
Marriage or civil partnership	✓			This has been considered and has no impact. This policy applies to all regardless of marriage or civil partnership

Action Planning:

As a result of performing this analysis, what actions are proposed to remove or reduce any risks of adverse impact or strengthen the promotion of equality?

Identified Risk:	Recommended Actions:	Responsible Lead:	Completion Date:	Review Date:

Sign-off

All policy EIAs must be signed off by Mike Napier, Associate Director of Corporate Affairs

I agree with this assessment / action plan

If disagree, state action/s required, reasons and details of who is to carry them out with timescales:



Signed:

Date: 09.10.19