

NHS LEEDS WEST CCG
BUDGETARY CONTROL FRAMEWORK

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BUDGETARY CONTROL FRAMEWORK

Contents	Page
1 Introduction & Background	2
2 Roles and Responsibilities	3
2.1 Financial Duties	3
2.2 Delegation of budget responsibility	4
2.3 Budget – definition	4
2.4 Budget Holders	4
2.5 Budget Holder Role & Responsibility	4
2.6 Finance Officer Responsibility	6
3 Budget Setting	6
3.1 Budget Setting Process	6
3.2 Recurrent and Non-recurrent Funding/expenditure	7
3.3 Cost Improvement Plans	7
3.4 Developments/Business Cases	8
3.5 Reserves	8
3.6 Carry forwards from previous years	9
3.7 External funding, allocations & pilots	9
4 Budgetary Management	10
4.1 Reporting Procedures	10
4.2 Investigation of Variances	11
4.3 Underspends	11
4.4 Overspends	12
4.5 Virement between Budgets	13
4.6 Virement Limit	13
4.7 Establishment Control	14
4.8 Agency staff budgets	14
4.9 Better Payment Practice Code	14
4.10 Cash management	15
4.11 Training	15
5 Capital	15
6 Business Cases	16
7 Counter Fraud	17

BUDGETARY CONTROL FRAMEWORK

1 INTRODUCTION & BACKGROUND

In the current economic climate it is even more important than ever to ensure that there are robust budgetary control procedures in place to make best use of the available resources.

The Prime Financial Policies (previously called Standing Financial Instructions) detail the financial responsibilities, policies and procedures to be adopted by the CCG. Together with the Standing Orders, Scheme of Reservation & Delegation, financial procedure notes and other locally generated policies, they cover all aspects of financial management and control.

Budget holders are required to review procedures for financial management to ensure that they meet the standards laid down and must comply with the directions & guidance in this document. Financial performance is a key objective for senior managers within the CCG and, as such, failure to comply with budgetary control procedures may be treated as a breach of conduct.

The budgetary control framework is a key element of the CCG's internal control environment. It is designed to assist budget holders and managers in the discharge of their responsibilities. It describes the ground-rules within which budgets are to be operated in the financial year, it clarifies roles and responsibilities in respect of budgetary control and it ensures that the budgetary processes of the CCG form part of the overall assurance framework.

The aims of the framework are:

- To develop management understanding and capacity in relation to financial matters. This should be to enable managers to get the best possible value from the budgets at their disposal.
- To provide the CCG with the necessary controls to ensure that expenditure is incurred in accordance with the CCG's approved budget.

A number of underlying key themes will be maintained in the framework:

- Budgets will be set within the CCG's expected resource.
- Budgets will be set so that they are achievable and realistic with all budget setting methodologies and assumptions being made clear.
- Expenditure will not be permitted to exceed budgets without the approval of the CCG Chief Finance Officer.

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- There will be no automatic right to receive a budget at the same level as previous years. Budget holders will need to demonstrate how resources within their control are being spent and identify the resultant value for money benefits derived therefrom. Budgets will also reflect the CCG's policy on management and operational cost reduction schemes and targets.
 - Actual staff posts will not be permitted to exceed funded establishments.
 - Budget reports will be issued on a regular basis for appropriate review and action.
 - Where practicable, expenditure and income budgets will be linked but identified separately in order that trends and performance can be monitored.
 - Clear ownership / accountability of budgets by budget holder / managers will be required and evidenced through formal sign-off of budgets.
 - Any proposal requiring additional funds must have appropriate finance input and sign-off, including identification of the source of funding, prior to submission to the Governing body or delegated committee for approval.

2 ROLES & RESPONSIBILITIES

2.1 CCG Financial Duties

The CCG is required to meet a number of key statutory and administrative financial duties:-

- Resource limits – a statutory duty to keep expenditure with specified resource limits. The CCG has resource limits for both revenue (RRL) and capital (CRL), which must be met individually;
- Cash limits (CL) – a statutory duty not to exceed its cash limit, i.e. do not spend more than the specified cash limit. The CCG has a combined cash limit for both revenue and capital;
- Financial balance – CCGs are expected to achieve operational financial balance each year, defined as not exceeding their resource limit excluding any unplanned brokerage received.
- Better Payments Practice Code – CCGs are required to aim to pay all valid invoices within 30 days of receipt unless other payment terms have been agreed. To meet compliance at least 95% of invoices must be paid within the target.

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- LAT control total – CCGs are required to keep revenue expenditure within an agreed range set by the Local Area Team of NHS England

2.2 Delegation of Budget Responsibility

The Accountable Officer will delegate responsibility for the management of budgets to individuals in line with the scheme of delegation to permit such managers to perform their duties. Any delegation of budgets by the Accountable Officer will be specified in a financial scheme of delegation, which will provide a clear definition of responsibility for the control of expenditure, the exercise of virements and the limits on the authorisation of expenditure.

2.3 Budget – Definition.

A budget is a specific sum of money allocated to carry out a specific plan for a specific period. It expresses plans and intentions in resource and financial terms having regard for the quantity and quality of services to be given.

2.4 Budget Holders

Budgets will be held by the individuals who are responsible for running services or delivering specific objectives. Such responsibility will be mirrored by accountability, through a budget, for the use of resources in discharging those responsibilities.

It is recognised that an awareness of financial control should be embedded within the culture of the organisation. As such budget holders are responsible for ensuring that they, and staff within their team, are conversant with current finance issues and understand the financial implications of their decisions and actions.

Whilst recognising these working relationships, budgetary responsibility is vested in one individual for accountability purposes.

2.5 Budget Holder Role & Responsibility

A nominated Finance Officer will be allocated to each budget to help the budget holder manage their financial resources.

All budget holders have a number of responsibilities. These include:-

- Set realistic budgets in conjunction with the Finance Officer within the sum allocated.
- Deliver the service/objective within the financial and manpower limits set within the budget.

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- Spend funds only as required and to manage funds / manpower such that the best possible value for money is obtained at all times from the public purse.
 - Work within the establishment control process to ensure that all posts are properly funded and approved.
 - Timely approval and accurate coding of financial documents, eg invoices.
 - Monitor budgets on a regular basis, at least monthly.
 - Work closely with Finance Officers, keeping them informed of any forthcoming financial issues, identifying risks that will affect the financial position and agreeing the likely year end forecast outturn position.
 - Inform the Finance Officer of the underlying reasons for any budget variances, taking into account any virement options.
 - When areas of overspend have been highlighted, develop an action plan to demonstrate how the circumstances are to be corrected, keeping the Finance Officer informed of reasons for the variance and the action being taken to correct the position.
 - Comply with the Financial Directions for NHS CCGs in England and the CCG's Standing Orders, Prime Financial Policies, Detailed Financial Policies and Tendering & Contracting procedures at all times.
 - Budgets must be maintained in accordance with the CCG's overall plans and policies and must be used only for the purpose for which they are provided except where otherwise approved by the Governing body.
 - Budget holders are responsible for the production of business cases to the level and standard outlined in section 6 of this document in response to any requests from the Executive Team. These could be required in support of bids for additional funding or in order to justify expenditure which is already budgeted for within existing budgets.

The management of a budget may be delegated to a named budget manager by the budget holder. Whilst the budget manager must comply with all the above requirements, the budget holder remains accountable for the performance of the budget(s) under their control.

A comprehensive list of budget holders and budget managers will be maintained by the Finance Team. Executive Officers are responsible for ensuring that any change within the budget authorisation hierarchy is

properly notified in writing to their nominated Finance Officer at the earliest opportunity.

2.6 Finance Officer Responsibility

Each budget holder will be allocated a Finance Officer whose responsibility it will be to:-

- Provide accurate, timely and relevant information to help budget holders manage their budgets;
- Make contact with budget holders on a regular basis to discuss any budgetary issues and forecasts;
- Work closely with budget holders to understand the nature and patterns of expenditure and agree the likely forecast outturn position at the year end (i.e. the extent to which expenditure is likely to deviate from budget).
- Provide advice and assistance to budget holders in the management of their budgets. Notwithstanding this, budget holders are ultimately responsible for the consequences of their decisions.
- Provide advice and assist the budget holder complete business case documentation for new developments or reviews of existing services.
- Maintain a financial risk register, ensuring this is owned and updated by the budget holder.
- Maintain records to ensure that budgets accurately reflect the approved establishment levels.

3 BUDGET SETTING

3.1 Budget Setting Process

The financial plans and resultant annual budgets are based on the CCG's anticipated resources, risks, efficiency targets and developments known at the time of setting the budget. Budgets will originate from discussions between budget holders and finance managers, informed by ongoing discussion throughout the year. Finance Officers will ensure that they have access to the latest strategic planning assumptions applied by the CCG's Senior Management Team.

For planning purposes recurrent budgets will be 'rolled over' to form the baseline for the following year. However there will be no automatic right to receive this rolled forward budget in full. Budget holders will need to

demonstrate how resources within their control are being spent and identify the resultant value for money benefits. They may be called upon to justify specific spending schemes via the business case process before elements of their full budget is released to them.

The business planning cycle will ensure that all identified developments and cost pressures are assessed, prioritised and approved by the CCG with reference to local and national targets. Throughout the year, it will also serve as a tool for evaluating and potentially disinvesting in services which are already in place.

Inflation adjustments will be applied in line with agreed financial planning assumptions.

Budgets are subject to Cost Improvement or Efficiency targets set both nationally and locally by the CCG. Budget holders are required to develop realistic and achievable schemes in order to meet these targets.

All budgets must be agreed and “signed-off” by the appropriate budget holder.

Budgets must be approved by Governing body prior to the start of the financial year and in advance of any new financial commitments being made.

3.2 Recurrent and Non-recurrent Funding/Expenditure

Recurrent (on-going) and non-recurrent (current year only/time limited) budgets will be separately identified and agreed with budget holders and managers.

Under no circumstances should recurrent expenditure be committed against non-recurrent funding unless by prior written agreement of the CCG Chief Finance Officer.

Non-recurrent funding may only be used to meet non-recurrent expenditure and will be withdrawn at the commencement of the next financial year unless by prior written agreement of the CCG Chief Finance Officer.

Where external funding streams are identified as being non-recurrent, a written agreement which confirms funding arrangements must be signed by the external stakeholder/agency prior to any financial commitment being made by the CCG (eg. advertising posts).

3.3 Cost Improvement Plans

Cost efficiency measures will be agreed with budget holders prior to the start of each financial year and deducted from base budgets. Each

measure will be monitored and reviewed on a monthly basis against the planned savings. Where actual performance is below that planned, a revised action plan must be agreed to deliver the agreed savings.

The ownership of any savings plan (i.e. who may claim to such savings) must be identified at the outset when plans are made.

3.4 Business Cases

Business Cases must be produced in line with guidance in section 6.

Business Cases will be required for all proposed developments. They may also be requested by the Executive Team in connection with any existing schemes within a budget holder's area of responsibility.

All Business Cases must have appropriate input and support from the finance department. In particular the source of funding must be identified and confirmed by the Finance Officer prior to submission to the Governing body or delegated committee for approval. This will ensure that the associated costs are accurate and provide an additional check to ensure that all financial considerations have been taken into account. It will also ensure that, for both new and existing schemes, there is absolute clarity around the reasons for and the benefits and outcomes of the schemes under review.

Any changes to commissioned activity/spend and cost pressures impacting on budgetary spend must be approved in the same way as new developments. Baseline budgets will not be automatically reset to accommodate cost pressures. Budget holders must formally apply for additional budgetary resources under the same rules as for investments & developments using through the agreed business planning process.

Approved development funding will be retained within Reserves until confirmation is received that the development has commenced. At such a time the budget will be released to a designated budget holder through the formal budget virement process. The amount released to the budget holder will reflect any slippage between the planned start date and the actual start date.

Further advice regarding the format & content of a business case can be obtained from the Finance Officer.

3.5 Reserves

The CCG Chief Finance Officer, on behalf of the Accountable Officer, will endeavour to create such reserves as are deemed necessary to secure the ability of the CCG to meet its financial duties. Reserves may include sums to cover future pay awards, price inflation, unforeseen contingencies, non-recurrent spending or other specific items as not yet allocated to individual budgets.

The CCG Chief Finance Officer may exercise discretion to partly or wholly allocate reserves directly to departments for subsequent allocation to specific budgets.

Reserves will be reviewed on a monthly basis to determine both their adequacy and necessity.

All changes to revenue resource allocations notified by the Department of Health will be reflected initially in reserves. Budget holders do not have an automatic right to receive an allocation direct into their budgets.

Funds will only be released from reserves when the CCG Chief Finance Officer is satisfied that:

- The appropriate approval process and procedures have been complied with;
- There is a sound financial strategy in place for spending the resource;
- The purpose is in line with the CCGs strategic objectives and demonstrates value for money;
- The proposed use of resource is not or cannot be funded from within existing budgets; and
- The commitment will not jeopardise the CCGs ability to meet its statutory duties and financial targets.

3.6 Carry forwards from previous year

Automatic carry-forwards of unused budget funds for individual budgets from the prior financial year will not be available.

Where a CCG has received 'ring fenced' income (not allocations), which would otherwise be lost to the organisation, non-recurrent budget carry forwards may be considered subject to written approval by the Chief Finance Officer. Under no circumstances can unused allocations received from the Department of Health or NHS England be carried forward.

3.7 External funding, allocations and pilots

No applications should be made for any additional external funding towards pilots or service developments without formal financial sign-off. This is to ensure that any projected costs submitted are validated and that the finance department is aware of the application in order to track receipt of the external funding.

No funds should be committed until allocations have been confirmed.

4 BUDGETARY MANAGEMENT

4.1 Reporting Procedures

Each budget holder will be provided with a monthly budget report within 10 working days of the month end to which the report relates.

In order to provide an accurate financial position, prior to the reports being finalised:-

- Accruals (sums entered to reflect resources consumed but not yet actually paid for) will be entered by the Finance Team on a monthly basis. This includes for Goods / Services Received and not paid for ("GRNI").
- Prepayment adjustments (sums entered to reflect payments made in advance of resources consumed) will also be entered by the Finance Team on a monthly basis.
- No accruals or prepayment adjustments will be entered which are merely 'balances to budget'.
- Error suspense reconciliations will be cleared promptly each month by the Finance Team before the deadline for monthly closedown of the general ledger.

A schedule of dates on which budget holders and managers will receive budget statements in respect of each accounting period will be issued.

Executive Officer level budget holders will receive summarised versions of financial statements identifying performance against each budget area within their remit.

All budget holders will continue to receive detailed budget statements by Cost Centre and will also be provided with additional information in relation to payroll expenditure.

Budget holders will be instrumental in underwriting the accuracy of forecasts provided in conjunction with the Finance Officer as they should have a more in-depth understanding of their budget area and be aware of any commitments (e.g. Purchase orders raised / SLAs agreed and performance to date).

A regular review will take place, involving both the Finance Officer and budget holder to ensure that the budget reports reflect a true record of

the expenditure position to date and to agree the forecast position for the year end.

The CCG Chief Finance Officer will produce a monthly position statement for the Governing body which will:-

- highlight performance against the CCG's key financial targets;
- provide explanations for major variances against budgets and action being taken to rectify the position;
- identify major financial risks that could affect the CCG's financial position and details of any action being taken to mitigate them.

4.2 Investigation of Variances

A budget holder must manage their overall budget position within the resources available. Variances, where income or expenditure differs from the budget, during the year need to be fully understood by the budget holder in order that the underlying financial position can be determined and appropriate management action taken to bring expenditure back in line with the budget.

All significant variances should be investigated rapidly by the budget holder in liaison with the Finance Officer. When variances become apparent during the monthly reporting cycle, every effort should be made to investigate the cause of the variance within one week.

In respect of significant adverse variances, action to remedy (or cover) the problem should be taken as quickly as possible, but only after seeking appropriate advice. Failure to take prompt action could lead to more drastic measures becoming necessary at a later stage.

As part of the year end closedown process, budget holders will be asked to highlight and explain any significant variance in advance of the audit. The investigation threshold will be linked to the external auditors materiality or testing level.

4.3 Underspends

Budget holders are encouraged to generate savings and underspends, without reducing quality of service or administrative performance.

Budget holders should note that underspends in any year are not normally carried forward for use in a subsequent year.

If a budget is forecast to be underspent, the savings will be classified into two distinct categories:

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- 1) Fortuitous – these are savings which accrue without the budget holder taking any specific action, eg staff turnover.
 - 2) Planned – these are savings which are the direct result of specific action taken by the budget holder.

Fortuitous savings will normally be vired to Central Reserves for the CCG to use, for example, to alleviate financial pressures elsewhere within the CCG or to fund new investments/developments.

For planned savings, discussion with the CCG Chief Finance Officer will determine whether some/all of the savings should be retained by the budget holder in the current year. Wherever possible budget holders should be allowed to retain planned underspends for alternative use provided that sound proposals can be put forward which will not jeopardize the CCG's overall financial position. Confirmation will be required that any commitment is of a non-recurrent nature and that the budget holder has clearly identified how and when savings will be released.

Notwithstanding these arrangements, the CCG Chief Finance Officer has the right to request the use of any planned savings to alleviate financial pressures elsewhere within the CCG or to fund new developments.

4.4 Overspends

A budget holder does not have the authority to overspend their budget(s).

The Governing body must safeguard its overall spending position with regard to the CCG's statutory financial duties and will expect appropriate prompt action to be taken in order to minimize the serious consequences of potential overspending.

Where budget holders become aware that possible significant overspends could arise, immediate action must be taken to rectify the situation. The budget holder must inform the CCG Chief Finance Officer or a senior member of the Finance Team as quickly as possible. Delay that leads to a loss in opportunity to regulate overspending will be viewed as a serious breach of conduct.

Expenditure for which no budgetary provision has been made and which cannot be covered by delegated powers of transfer must not be incurred without the express permission of the Governing body. The Governing body have delegated this power to the Accountable Officer or CCG Chief Finance Officer. When this power is exercised, it must be reported to the Governing body at the earliest opportunity.

Where power to transfer between budgets or budget headings has not been delegated, setting an underspend against a corresponding overspend is not permitted.

Overspends will not normally be carried forward from one year to another. Executive Officers and budget holders are expected to provide a financial strategy to ensure that a balanced budget is achieved.

4.5 Virement between budgets

As a general principle, budget holders must not incur expenditure which is normally chargeable to the budgets of other budget holders without prior written authority.

Virement (transfer) of funds between budgets/reserves may be necessary during the year for a number of reasons. One of these would relate to the peaks and troughs of service demand that may of necessity require some flexing of budgets.

Budget holders may wish to vire funds from within their own budgets (budget lines) or with budgets held by others. In all cases, a virement form must be completed (in conjunction with the Finance Officer) and signed by both the budget manager and the designated Finance Officer.

In those cases where transfers between budget holders are requested, the signature of both budget holders will be required before any budget is amended. The recipient should not assume that the virement will occur and must not take any action which commits expenditure until all signatures have been obtained.

A record of all budget changes from initial base budgets will be maintained by the Finance Team.

Virements **cannot** be actioned for:

- Non-recurrent funds to meet recurrent commitments;
- Transfers between capital and revenue (either way) without written approval of the CCG Chief Finance Officer;
- Transfers below £1,000; or
- Where it would increase running costs, unless approved by the CCG Chief Finance Officer.

4.6 Virement limits

The Accountable Officer and CCG Chief Finance Officer have unlimited powers of virement.

Executive Officers and budget holders are required to consult with their Finance Officer when considering the financial viability of virement

proposals. The CCG Chief Finance Officer will be informed of all authorised virements.

4.7 Establishment Control

Prior to placing a job advertisement the proper establishment control procedure must be followed. In completing the establishment control documentation the originating manager must:-

- Identify how the full cost of the post will be funded. This will include, where applicable, costs relating to salary, travel, training, furniture, equipment, computer, mobile phone, etc.
- Explain why the post should be filled, the impact on service delivery of not filling the vacancy and the financial impact of filling/not filling the vacancy.

Establishment control forms completed in respect of all posts must be counter-signed by the Finance Officer as additional confirmation of availability of funding for the post.

Copies of all changes to establishments will be sent to the Finance Team to ensure that they are matched with budgets.

The above will facilitate the better management of budgets by ensuring that financial information is kept up to-date and will ensure that posts are only placed against funded positions.

4.8 Agency Staff Budgets

The establishment control process must be followed for all agency staff requirements.

Where agency staff are used, the appropriate establishment budget will be charged the actual agency/bank staff time (whole time equivalent) as well as cost.

The cost of agency staff is normally more expensive than NHS staff and therefore a budget manager must ensure that sufficient funds are available within the overall budget to accommodate this additional cost.

4.9 Better Payment Practice Code

Each CCG is required to pay at least 95% (by volume and value) of NHS and non-NHS creditors within 30 days unless other payment terms have been agreed. It is important, therefore, that those who are required to authorise invoices / or provide proof of delivery of goods or services against purchase orders should do so immediately or as soon as practicable upon receipt.

The Finance Team will actively manage performance against this target and will contact all budget holders to ensure that appropriate actions are taken in a timely manner.

4.10 Cash Management

CCGs are required to keep minimal month end cash balance. It is not allowed to carry surplus cash above this limit nor is it allowed to run with an overdraft.

To support the achievement of this very tight control, budget holders are required to confirm the payment profile for significant expenditure budgets with their Finance Officer. The Finance Team will maintain a rigorous cash forecasting regime to oversee compliance and will be required to manage any variation from the forecast on a monthly basis.

4.11 Training

Budget holders will receive appropriate training in budget management from Finance staff. It is essential that any training requirements are raised with your Finance Officer at the regular review meetings to ensure that there are no gaps in control.

5 CAPITAL

Capital expenditure is expenditure on a tangible productive asset, costing £5,000 or more, with an expected life in excess of one year. The figure of £5,000 includes VAT where this is non-recoverable.

A group of assets which individually may cost less than £5,000, but collectively cost more than £5,000 may be capitalised where the items fulfil all of the following criteria:-

- Individually the items cost more than £250;
- They are functionally interdependent;
- They are acquired at about the same date and are planned for disposal at about the same date; and
- They are under single managerial control.

A business case must be prepared for all capital schemes. Each proposal must have appropriate input and support from the Finance Officer prior to submission to the Governing body or delegated sub committee/individual for approval. This will ensure that the associated costs, including revenue, are accurate and provide an additional check to ensure that all financial considerations have been taken into account.

Ultimate approval of all capital schemes rests with the NHS England.

Where schemes are proposed, no assumptions may otherwise be made regarding the splitting of capital costs between revenue and capital budgets. However, notwithstanding the above, any capital scheme must clearly include and have approval for any revenue commitments arising from the scheme.

No virement will be permissible between revenue funding and capital funding without the written agreement of the CCG Chief Finance Officer.

Once approved each capital scheme will have a designated budget holder who will be responsible for ensuring that expenditure does not exceed approved values.

The general rules stipulated within this budgetary control framework will also apply to capital expenditure.

6 BUSINESS CASES

This guidance should be read in conjunction with section 3.4.

Business cases for capital or revenue funding should include the following:-

- Scheme title: the unique name which clearly identifies this proposal.
- Background: statement of current position and why the investment is required.
- Detailed description & explanation of proposals
- Intended Benefits: analysis of benefits highlighting:-
 - Compliance with Estates / Facilities Strategy
 - Contribution to Corporate Objectives
 - Compliance with CCG priorities
 - Contribution towards Commissioning & Service Development plans
 - Compliance with any statutory requirements on the CCG
 - Contribution towards CCG's Strategic Plan delivery
 - Contribution towards statutory compliance
 - Contribution to QIPP and/or Corporate Savings targets
 - Income generation / cost sharing opportunities
- Options appraisal: outline & score each option :-
 - Financial analysis
 - Non-financial benefits – clear identification and justification of benefits and weighted scoring matrices for all potential options
 - Value for Money analysis leading to the selection of optimal option, using key commissioning and service objectives of the CCG for the identification of non-financial benefits aspects to consider and score.
- Preferred option: provide a detailed breakdown of:-
 - revenue and capital expenditure implications;

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- details of how financial consequences will be funded, both recurrently & non-recurrently;
 - clear timescales of costs by financial year;
 - details of any manpower implications and associated costs;
 - details of any knock on costs – e.g. security, cleaning;
 - details of technical accounting implications and costs – e.g. PFI and IFRS;
 - details of how benefits will be measured, over what timescales and how and when they will be formally reported to the CCG;
 - details of correcting or mitigating arrangements in place if benefits fail to be realised at key evaluation points;
 - Post Project Evaluation arrangements including named leads
- Detailed outcome benefits analysis to include:-
 - Intended implementation timescale of each phase of the scheme.
 - Risk Assessment
 - Implications of not proceeding – including both financial and non-financial impact across the whole care pathway / health economy
 - Scheme Lead Manager(s)
 - Scheme Lead Executive Officer
 - Produced by: name of the person who produced the proposal and date.

Further advice regarding the format & content of a business case can be obtained from the designated Finance Officer.

7 COUNTER FRAUD

NHS Protect, part of the NHS Business Services Authority, is responsible for tackling all fraud and corruption in the NHS. It is there to protect NHS resources so that they can be used to provide the best possible patient care.

The CCG's Fraud & Corruption Policy defines the policy for dealing with suspected fraud and other fraudulent acts, dishonesty involving employees, contractors and their employees.

The CCG has a designated Local Counter Fraud Specialist (LCFS) who is the main point of contact for anyone in the CCG who is concerned or suspicious.

Staff who have any concerns or suspicions of any activity that may be fraudulent should contact one of the following immediately:-

- Local Counter Fraud Specialist on 07817 002136
- Chief Finance Officer on 0113 843 2905
- National Fraud & Corruption Reporting Line on 0800 028 40 60

Staff are protected by the Hearing Staff Concerns 'Whistle-blowing' Policy. This, together with the Fraud & Corruption Policy, can be found on the CCG intranet site.