

SCOTTISH GOVERNMENT HEALTH AND SOCIAL CARE DIRECTORATES NHS NATIONAL SERVICES SCOTLAND FRAMEWORK DOCUMENT

Introduction

1. This framework document has been drawn up by the Scottish Government (SG) in consultation with NHS National Services Scotland (NSS). It sets out the broad framework within which NSS will operate and defines key roles and responsibilities which underpin the relationship between NSS and the SG. While this document does not confer any legal powers or responsibilities, it forms a key part of the accountability and governance framework and should be reviewed and updated as necessary, and at least every 2-3 years. Any proposals to amend the framework document either by the SG or NSS will be taken forward in consultation and in the light of SG priorities and policy aims. Any questions regarding the interpretation of the document shall be determined by the SG after consultation with NSS. Legislative provisions shall take precedence over any part of the document.

2. References to NSS include any subsidiaries and joint ventures owned or controlled by NSS. NSS shall not establish subsidiaries or enter into joint ventures without the express approval of the SG.

3. Copies of the document shall be placed in the Scottish Parliament Reference Centre. It shall also be published on the SG and NSS websites.

Purpose

4. NSS is to contribute to the achievement of the SG's primary purpose of increasing sustainable economic growth by aligning its aims and objectives, with the SG's published Economic Strategy and National Performance Framework.

5. NSS was constituted as the Common Services Agency on 1 April 1974 under the former National Health Service (Scotland) 1972 and now the National Health Service (Scotland) Act 1978 as amended ("the 1978 Act"). The affairs of NSS are managed by a "Management Committee" constituted pursuant to Schedule 5 of the 1978 Act (referred to in this document as the "NSS Board"). The NSS Board is supported by the following sub-committees:

- **Audit and Risk Committee** – assists the NSS Board in delivering its responsibilities by providing assurance that an appropriate system of internal control has been implemented and is operating effectively;
- **Clinical Governance Committee** – scrutinises all parts of NSS operation to ensure that clinical governance mechanisms are in place and effective throughout all NSS services;
- **Finance and Performance Committee** – keeps under review the financial position of NSS and ensures suitable arrangements are in place to secure economy, efficiency and effectiveness in the use of all resources, and that the arrangements are working effectively;
- **Remuneration Committee** – ensures the application and implementation of fair and equitable pay systems on behalf of the NSS Board as determined by Scottish Ministers and the Scottish Government; and
- **Staff Governance Committee** – supports and maintains a culture within NSS where the delivery of the highest possible standard of staff management is understood to be the responsibility of every employee and is built upon partnership working and collaboration, and within the direction provided by the "**Staff Governance Standard**".

6. The 1978 Act is the main piece of primary legislation to define the overall aims for Health Boards and other NHS Scotland entities, including NSS. Further secondary legislation has been enacted delegating to these bodies various powers of the Scottish Ministers set out in the 1978 Act

and other primary legislation. The functions of NSS are therefore broadly defined in the Functions Order as follows:

- examine, check and price prescriptions for drugs, medicines and appliances supplied under the arrangements for the provision of pharmaceutical services;
- the provision of such accommodation of the kind referred to in section 36(1) of the 1978 Act for the functions of NSS, and if so directed by Scottish Ministers, for the functions of Health Boards, Special Health Boards and Healthcare Improvement Scotland;
- provide such services relating to the exercise by Scottish Ministers, Health Boards, Special Health Boards or Healthcare Improvement Scotland of functions under section 36(1) or section 48 of the 1978 Act as they may require;
- procure equipment, supplies and services in support of the functions of Scottish Ministers, Health Boards Special Health Boards and Healthcare Improvement Scotland;
- exercise the power of the Scottish Ministers under section 40(1) of the 1978 Act to make arrangements with medical practitioners for the vaccination or immunisation of persons against yellow fever, either by medical practitioners or by persons acting under their control;
- provide information, advice and management services in support of the functions of Scottish Ministers, Health Boards, Special Health Boards and Healthcare Improvement Scotland other than where the Health Protection Agency (Scottish Health Functions) Order 2006/559;
- exercise the functions of the Scottish Ministers under section 44 of the 1978 Act to provide supplies of human blood for the purposes of carrying out blood transfusion, or provide material which has come from a human body and consists of, or includes, human cells, and provide related services for the purpose of, or in the course of, providing any service in relation to the health service;
- provide staff, accommodation and other facilities required by the Scottish Dental Practice Board to enable the Board to discharge its duties with respect to the approval of estimates of dental treatment and appliances;
- co-ordinate personnel policies, including, to such extent as may be agreed with Health Boards, Special Health Boards and Healthcare Improvement Scotland, arrangements for appointment, training and planned movement of staff and the organisation of participation in training;
- collect and disseminate epidemiological data and participate in epidemiological investigations;
- provide legal services to Health Boards, Special Health Boards and Healthcare Improvement Scotland;
- prevent, detect and investigate fraud or other irregularities in relation to the health service;
- exercise the powers of the Scottish Ministers under section 79(1) of the 1978 Act to take on lease or to purchase by agreement moveable property and land which is required for the functions of NSS and to use for those functions and manage any heritable or moveable property so acquired;
- exercise the powers of the Scottish Ministers under section 79(1A) of the 1978 Act to dispose of land no longer required for the functions of NSS.

Relationship between Scottish Government and NSS

7. Effective strategic engagement between the SG and NSS is essential in order that they work together as effectively as possible to maintain and improve public services and deliver improved outcomes. Both the SG and NSS will take all necessary steps to ensure that their relationship is developed and supported in line with the jointly agreed principles set out in the statement on 'Strategic Engagement between the Scottish Government and Scotland's NDPBs'

Governance and accountability

Legal origins of powers and duties

8. NSS was constituted as the Common Services Agency on 1 April 1974 under the former National Health Service (Scotland) 1972 and now the National Health Service (Scotland) Act 1978 as amended ("the 1978 Act"). NSS does not carry out its functions on behalf of the Crown.

Ministerial responsibilities

9. The Scottish Ministers are ultimately accountable to the Scottish Parliament for the activities of NSS and its use of resources. Their responsibilities include:

- agreeing NSS's strategic aims and objectives and key targets as part of the corporate planning process;
- providing information to the Scottish Parliament about the performance of NSS;
- approving the Revenue and Capital Resource Limits and the associated cash funding requirement to be paid to NSS, and securing the necessary Parliamentary approval; and
- carrying out responsibilities specified in the 1978 Act including appointments to the NSS Board, approving the terms and conditions of members, approval of terms and conditions of staff, and laying of the annual accounts before the Parliament.

Performance Review

10. NSS's performance in assisting delivery of Ministers' policies, including the achievement of agreed key objectives, shall be formally reviewed each year at the "**Annual Review**" of NSS. Ministerial attendance at the Board's Annual Reviews will be at least every two years and the Review shall be chaired by the appropriate Cabinet Secretary/Minister and be held in public. In addition, performance will also be reviewed at official level on an annual basis in the form of a Mid-Year Review.

NSS Board Responsibilities

11. The NSS Board, including the Chair, consists of non-executives appointed by the Scottish Ministers in line with the Code of Practice for Ministerial Public Appointments in Scotland. It has corporate responsibility for:

- taking forward the strategic aims and objectives agreed by the Scottish Ministers;
- determining the steps needed to deal with changes which are likely to impact on the strategic aims and objectives of NSS or on the attainability of its operational targets;
- promoting the efficient, economic and effective use of staff and other resources by NSS consistent with the principles of [Best Value](#), including, where appropriate, participation in [shared services](#) arrangements;
- ensuring that effective arrangements are in place to provide assurance on risk management, governance and internal control. (The board must set up an audit committee chaired by a non-executive member to provide independent advice and assurance on the effectiveness of the internal control and risk management systems.)
- complying with any statutory or administrative requirements for the use of public funds and operating within the limits of any statutory or delegated authority;
- taking into account relevant guidance issued by the Scottish Ministers in reaching decisions;
- ensuring that the board receives and reviews regular financial information concerning the management of NSS and is informed in a timely manner about any concerns regarding the activities of NSS;
- appointing the NSS Chief Executive and, in consultation with the SG, set appropriate performance objectives and remuneration terms linked to these objectives which give due weight to the proper management and use of public funds and the delivery of outcomes; and
- demonstrating high standards of corporate governance at all times.

The Chair's Responsibilities

12. The Chair is personally responsible to the Scottish Ministers. Communications between the NSS Board and the Scottish Ministers should normally be through the Chair. He or she is responsible for ensuring that NSS's policies and actions support the Scottish Ministers' wider strategic policies and that its affairs are conducted with probity.

13. The Chair has the following leadership responsibilities:
- formulating the Board's strategy;
 - ensuring that the Board, in reaching decisions, takes proper account of guidance issued by the Scottish Ministers;
 - promoting the efficient and effective use of staff and other resources within the body and supporting the Chief Executive to take executive action in this regard;
 - delivering high standards of regularity and propriety; and
 - representing the views of the Board to the general public.
14. The Chair also has an obligation to ensure that:
- the work of the Board and its Members is reviewed and that the Board is working effectively;
 - the Board has a balance of skills appropriate to directing NSS business, in accordance with recognised good practice in corporate governance;
 - the Board Members are fully briefed on terms of appointment, duties, rights and responsibilities;
 - he or she, together with the other Board Members, receives appropriate induction training, including on financial management and reporting requirements and on any differences that may exist between private and public sector practice;
 - the Scottish Ministers are advised of NSS needs when board vacancies arise;
 - he or she assesses the performance of individual Non-Executive Directors on an annual basis and when being considered for reappointment; and
 - NSS Board members are fully aware of the “**NSS Code of Conduct**” created pursuant to the Ethical Standards in Public Life etc (Scotland) Act 2000 as amended and approved by the Scottish Ministers.

Individual Board Members' Responsibilities

15. Individual Board Members should act in accordance with the responsibilities of the board as a whole and comply at all times with the code of conduct adopted by NSS and with the rules relating to the use of public funds and to conflicts of interest. General guidance on Board Members' responsibilities is provided in [On Board: A Guide for Board Members of Public Bodies in Scotland](#).

NSS Chief Executive/Accountable Officer responsibilities

16. The NSS Chief Executive is employed and appointed by the Board and is accountable to the Board for the performance, management and staffing of NSS, and for ensuring that its functions are delivered and targets met through effective and properly controlled executive action. The Chief Executive is the Board's principal adviser on the discharge of their functions.

17. The Principal Accountable Officer for the Scottish Administration (the Permanent Secretary of the SG) will designate the Chief Executive as the Accountable Officer for NSS. The role of the Accountable Officer is to ensure that the use of resources by NSS and any decisions taken by it comply with public sector accountability standards, both through advice to the board and in decisions taken on his/her own authority. The responsibilities of the Accountable Officer are set out in detail in the [Memorandum to Accountable Officers for Other Public Bodies](#). These include:

- a personal responsibility for NSS's financial propriety and regularity and for ensuring that the resources of NSS are used economically, efficiently and effectively;
- ensuring compliance with relevant guidance issued by the Scottish Ministers.

- ensuring that arrangements have been made by NSS to secure [Best Value](#); and
 - seeking written authority if the Board, or the Chair, is contemplating a course of action which the Chief Executive considers would infringe the requirements of propriety or regularity or that could not be defended as representing value for money within a framework of Best Value.
18. The Chief Executive's responsibilities to the Board include:
- advising the Board on the discharge of its responsibilities - as set out in this document, in the founding legislation and in any other relevant instructions and guidance issued by or on behalf of the Scottish Ministers - and implementing the decisions of the Board;
 - ensuring that financial considerations are taken fully into account by the Board at all stages in reaching and executing its decisions, and that appropriate financial appraisal and evaluation techniques, consistent with the [Appraisal and Evaluation](#) section of the SPFM, are followed;
 - ensuring that NSS adheres, where appropriate, to the SG's [Programme and Project Management Principles](#).
 - having robust performance and risk management arrangements - consistent with the [Risk Management](#) section of the SPFM - in place that support the achievement of NSS's aims and objectives and that facilitate comprehensive reporting to the Board, the SG and the wider public;
 - ensuring that adequate systems of internal control are maintained by NSS, including effective measures against fraud and theft consistent with the [Fraud](#) section of the SPFM;
 - establishing appropriate documented internal delegated authority arrangements in accordance with NSS Standing Financial Instructions (SFIs);
 - advising the Board on the performance of NSS compared with its aims and objectives.
19. Other responsibilities of the Chief Executive include:
- establishing, in agreement with the SG, NSS's Local Delivery Plan in the light of the strategic aims and objectives agreed by the Scottish Ministers; and
 - ensuring that timely forecasts and monitoring information on performance and finance are provided to the SG; that the SG is notified promptly if over or under spends are likely and that corrective action is taken; and that any significant problems whether financial or otherwise, and whether detected by internal audit or by other means, are notified to the SG in a timely fashion.

Portfolio Accountable Officer responsibilities

20. The Principal Accountable Officer for the Scottish Administration (the Permanent Secretary of the SG) has designated the Director-General for Health and Social Care as the Accountable Officer for the SG portfolio charged with responsibility for NSS. The responsibilities of a Portfolio Accountable Officer are set out in detail in the [Memorandum to Accountable Officers for Parts of the Scottish Administration](#). He/she is personally answerable to the Scottish Parliament for ensuring that:

- the financial and other management controls applied by the SG are appropriate and sufficient to safeguard public funds and, more generally that those being applied by NSS conform to the requirements both of propriety and of good financial management. ("Public funds" include not only any funds provided to NSS by the Scottish Ministers but also any other funds falling within the stewardship of the NSS, including trading and investment income, gifts, bequests and donations.);
- there is an adequate statement of the relationship between the SG and NSS in this framework document - and that this document is regularly reviewed;
- compliance with this framework document is effectively monitored by the sponsor unit;

- effective relationships are in place at Director and Deputy-Director level between the SG and NSS in accordance with the strategic engagement principles; and
- there is effective continuous assessment and appraisal of the performance of the Chair of NSS, in line with the requirements of the Code of Practice for Ministerial Public Appointments in Scotland, if appropriate.

Scottish Government Director and Deputy Director

21. The Director for Finance, eHealth and Pharmaceuticals and Deputy Director for Health Finance, have responsibility for overseeing and ensuring effective relationships between the SG and NSS which support alignment of NSS's business to the Government's Purpose and National Outcomes and high performance by NSS. They will work closely with the NSS Chief Executive and be answerable to the Portfolio Accountable Officer for maintaining and developing positive relationships with NSS characterised by openness, trust, respect and mutual support. They will be supported by a sponsor unit in discharging these functions. *The Portfolio Accountable Officer* shall be responsible for assessing the performance of the NSS Chair.

Sponsor unit responsibilities

22. The SG sponsor unit for NSS is the Directorate of Finance, eHealth and Pharmaceuticals. It is the normal point of contact for NSS in dealing with the SG. The unit, under the direction of the Director/Deputy Director, is the primary source of advice to the Scottish Ministers on the discharge of their responsibilities in respect of NSS and undertakes the responsibilities of the Portfolio Accountable Officer on his/her behalf. Specific responsibilities include:

- discharging sponsorship responsibilities in line with the principles and framework set out in the document 'Strategic Engagement between the Scottish Government and Scotland's NDPBs' and ensuring that sponsorship is suitably flexible, proportionate and responsive to the needs of the Scottish Ministers and NSS;
- ensuring that appointments to the NSS Board are made timeously and, where appropriate, in accordance with the Code of Practice for Ministerial Appointments to Public Bodies in Scotland;
- proportionate monitoring of NSS's activities through an adequate and timely flow of appropriate information, agreed with NSS, on performance, budgeting, control and risk management;
- addressing in a timely manner any significant problems arising in NSS, alerting the Portfolio Accountable Officer and the responsible Minister(s) where considered appropriate;
- ensuring that the objectives of NSS and the risks to them are properly and appropriately taken into account in the SG's risk assessment and management systems; and
- informing NSS of relevant SG policy in a timely manner.

Internal audit

23. NSS shall:

- establish and maintain arrangements for internal audit in accordance with the [Government Internal Audit Standards](#) (GIAS) and the [Internal Audit](#) section of the SPFM;
- set up an audit committee of its Board, in accordance with the [Audit Committees](#) section of the SPFM, to advise both the Board and the Chief Executive in his/her capacity as the NSS Accountable Officer;
- forward promptly to the SG the audit charter, strategy, periodic audit plans and annual audit assurance report, including the NSS Head of Internal Audit opinion on risk management, control and governance and other relevant reports as requested; and

- keep records of, and prepare and forward promptly to the SG an annual report on fraud and theft suffered by NSS and notify the SG at the earliest opportunity of any unusual or major incidents.

24. The SG's Internal Audit Division has a right of access to all documents held by the NSS internal auditor, including where the service is contracted out. The SG has a right of access to all NSS records and personnel for any purpose.

External audit

25. The Auditor General for Scotland (AGS) audits, or appoints auditors to audit, NSSs' annual accounts and passes them to the Scottish Ministers who shall lay them before the Scottish Parliament, together with the auditor's report and any report prepared by the AGS. For the purpose of audit the auditors have a statutory right of access to documents and information held by relevant persons. NSS shall instruct its auditors to send copies of all management reports (and correspondence relating to those reports) and responses to the SG.

26. The AGS, or examiners appointed by the AGS, may carry out examinations into the economy, efficiency and effectiveness with which NSS has used its resources in discharging its functions. For the purpose of these examinations the examiners have a statutory right of access to documents and information held by relevant persons. In addition, NSS shall provide, in contracts and any conditions to grants, for the AGS to exercise such access to documents held by contractors and sub-contractors and grant recipients as may be required for these examinations; and shall use its best endeavours to secure access for the AGS to any other documents required by the AGS which are held by other bodies.

Annual report and accounts

27. NSS must publish an annual report of its activities together with its audited accounts after the end of each financial year. The annual report must cover the activities of any corporate, subsidiary or joint ventures under the control of NSS. It should comply with the [Financial Reporting Manual](#) (FReM) and outline NSS's main activities and performance against agreed objectives and targets for the previous financial year.

28. The accounts must be prepared in accordance with relevant statutes and the specific accounts direction (including compliance with the FReM) and other relevant guidance issued by the Scottish Ministers. Information on performance against key financial targets is within the scope of the audit and should be included in the notes to the accounts. Any subsidiary or joint venture owned or controlled by NSS shall be consolidated in its accounts in accordance with International Financial Reporting Standards as adapted and interpreted for the public sector context.

29. The report and accounts should be submitted in draft to the SG for comment by 1 June and the final version should be available for laying before the Scottish Parliament by the Scottish Ministers by 30 June. Whilst the statutory date for laying and publishing accounts audited by the AGS is by 31 December, following the close of the previous financial year, there is an expectation on the part of the Scottish Ministers that accounts will be laid and published at the earliest possible date following the completion of the formal sign-off and approval process. The accounts must not be laid before they have been formally sent by the AGS to the Scottish Ministers and must not be published before they have been laid. NSS shall be responsible for the publication of the report and accounts e.g. on the NSS website.

Management responsibilities

Corporate and business plans

30. NSS shall produce annually a "Local Delivery Plan" setting out performance trajectories, identification and management of risks, financial planning and workforce planning in accordance with annual guidance issued by the SGHSCD. The Local Delivery Plan shall reflect the statutory duties of NSS and, within those duties, the priorities set from time to time by the Scottish Ministers. The main elements of the plan - including the key performance targets - shall be agreed between the SGHSCD and NSS in the light of the SGHSCD's decisions on policy and resources taken in the context of the Scottish Ministers' wider public expenditure plans and decisions.

31. In addition, NSS shall also produce a Five year strategic development plan. The Strategic Plan will set out what NSS aims to achieve over the five year period of the plan including measures to demonstrate the achievement of objectives. The Strategic Plan will be closely aligned to the strategic objectives contained in the Local Delivery Plans.

Budget management

32. Each year, in the light of decisions by the Scottish Ministers on NSS's Local Delivery Plan the SGHSCD will send to NSS:

- a formal statement of the annual budgetary provision setting the Revenue Resource Limit (“RRL”) and Capital Resource Limit (“CRL”) allocated by the Scottish Ministers in the light of competing priorities across the Scottish Government and of the associated funding and any approved forecast income; and
- a statement of any planned change in policies affecting NSS.

33. NSS's annual planning will take account both of its approved budgetary provision and of any forecast income, and will include a budget of estimated payments and receipts together with a profile of expected expenditure / consumption of resources and of draw-down and other income over the year. These elements will form part of the Local Delivery Plan for the year in question. Funding provided by the Scottish Ministers for the year in question will be included in the relevant annual Budget Act and will be subject to approval by the Parliament.

Cash management

34. Cash funding will be made available to NSS monthly, on the basis of information contained with the Monthly Monitoring Return ('MMR'). Funding should not be paid out in advance of need. Cash balances accumulated during the course of the year from funding shall therefore be kept at the minimum level consistent with the efficient operation of NSS. No funding shall be paid into any reserve held by NSS.

35. The banking arrangements adopted by NSS must comply with the [Banking](#) section of the SPFM.

Risk management

36. NSS shall ensure that the risks, which it faces, are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and shall develop a risk management strategy, in accordance with the Risk Management section of the SPFM. NSS shall adopt and implement policies and practices to safeguard itself against fraud and theft, in line with the following:

- Scottish Executive HDL(2002)23 – Financial Control: Procedure where criminal offences are suspected
- Scottish Executive HDL(2005)5 – Tackling Fraud in NHS Scotland – Joint Action Programme, which updates HDL(2002)23;
- Scottish Government CEL 3 (2008) - Strategy to Combat NHS Fraud in Scotland; and
- Scottish Government CEL 33 (2010) – Tackling NHS Fraud Training DVD.

NSS shall take all reasonable steps to appraise the financial standing of any firm or other body with which it intends to enter into a contract or to give funding.

Fraud management

37. NSS should adopt and implement policies and practices to safeguard itself against fraud and theft, in accordance with the [Fraud](#) section of the SPFM. Application of these processes must be

monitored actively, supported by a fraud response plan and robust reporting arrangements. This includes the establishment of avenues to report any suspicions of fraud. In addition NSS should take risk-based and proportionate steps to appraise the financial standing of any supplier or other body with which it intends to enter into a contract or to provide funding.

Performance management

38. NSS shall operate management information and accounting systems that enable it to review, in a timely and effective manner, its financial and non-financial performance against the strategic aims, objectives, targets and milestones set out in the corporate and business plans. The results of such reviews should be reported on a regular basis to the board and copied to the SG. NSS's performance in helping to deliver Ministers' policies, including the achievement of agreed key objectives, shall be reported to the SGHSCD on a monthly basis. Performance will be formally reviewed each year at the "**Annual Review**" of NSS. Ministerial attendance at the Board's Annual Reviews will be at least every two years and the Review shall be chaired by the appropriate Cabinet Secretary / Minister and be held in public.

NSS staff management

Broad responsibilities for NSS staff

39. NSS will have responsibility for the recruitment, retention and motivation of its staff. The Board will ensure that:

- it complies with its duty in relation to the governance of staff as set out in the NHS Reform (Scotland) Act 2004 and complies with the Staff Governance Standard <http://www.staffgovernance.scot.nhs.uk/what-is-staff-governance/staff-governance-standard/>;
- in complying with the Staff Governance Standard the Board establishes a Staff Governance Committee and a Remuneration Committee as standing committees of the Board;
- personnel policies, practices and systems comply with Partnership Information Network (PIN) policies <http://www.staffgovernance.scot.nhs.uk/partnership/partnership-information-network/> that reflect current employment and equalities legislation, and best practice standards expected of public sector employers;
- the level and structure of its staffing, including grading and staff numbers, are appropriate to its functions and the requirements of economy, efficiency and;
- its staff are encouraged to acquire the appropriate professional, management and other expertise necessary to achieve the NSS's objectives;

Pay and conditions of service

40. As part of NHSScotland, NSS shall employ its staff on the NHS terms and conditions packages which apply to each staff group in line with UK or Scottish agreements. Pay for its staff will be determined under Ministerial direction through the relevant NHS circulars. In addition, NSS will comply fully with any process set up to determine appropriate pay for senior managers. The performance of staff at all levels will be appraised in line with the appraisal arrangements set out in that staff groups terms and conditions.

Pensions

41. As part of NHS Scotland, NSS staff are eligible to join the NHSScotland Superannuation Scheme. Staff may, however, opt out of the NHSScotland Superannuation Scheme at any time.

Asset and property management

42. NSS shall comply with CEL (35) 2010 "A Policy for Property and Asset Management in NHSScotland" and its' successors. NSS will maintain an accurate and up-to-date record of its current

and non-current assets in accordance with the [Management of Assets](#) section of the SPFM. “Fixed” assets should be disposed of in accordance with the [Disposal of Property, Plant & Equipment](#) section of the SPFM. The SG’s Property Advice Division should be notified of relevant proposed disposals of property at the earliest opportunity and at least 1 month prior to them being advertised on the open market. Any proposal to acquire land, buildings or other rights in property should comply with the [Acquisition of Property](#) section of the SPFM. The NDPB is also subject to the [SG Asset Management Policy](#), including the requirement for any new commitments to be signed off by the Scottish Ministers. Information concerning NSS’s property assets should also be accurately recorded and updated as necessary by the NDPB on the Office of Government Commerce [electronic Property Information Mapping System](#) (e-PIMS).

Specific financial provisions

Many of the provisions included in this section - and other sections - of the framework document highlight specific requirements in the SPFM that are considered of particular relevance to NSS. It should be noted however that guidance in the SPFM should always be considered in its entirety as and when relevant issues arise.

Standing Financial Instructions (SFI)

43. NSS’s specific delegated financial authorities are set out as agreed in its SFI. NSS shall obtain the SG’s prior written approval before entering into any undertaking to incur any expenditure that falls outside these delegations or which is not provided for in NSS’s annual budget as allocated by the Scottish Ministers. NSS shall follow the guidance within its SFI in respect of the following areas:

- **Income generation**
- **Financial investments**
- **Borrowing**
- **Lease arrangements**
- **Tax arrangements**
- **Lending and guarantees**
- **Third party grants**
- **Impairments, provisions and write-offs**
- **Insurance**
- **Procurement and payment**
- **Gifts made, special payments and losses**
- **Clawback**
- **Board expenses**

**SCOTTISH GOVERNMENT HEALTH AND SOCIAL CARE DIRECTORATES
FRAMEWORK DOCUMENT – NHS NSS : APPENDIX**

SPECIFIC DELEGATED FINANCIAL AUTHORITIES

Further information on NSS's specific delegated financial authorities are as follows:

[Standing Financial Instructions](#)