



Family Nursing & Home Care

Standard Operating Procedures Finance Procurement Process

July 2024

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Version Control

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July 2024	1	New Standard Operating Procedures

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Introduction

This document outlines the delegated authorities and approval process (including signing matrix) for committing the charity to capital or operational expenditure (excluding payroll and staff benefits) and payment of staff reclaims for sundry expenses. This document should be referred and followed prior to committing the charity to any expenditure.

SOP1 – Procurement – for all services

Purpose:

The purpose of the process is to ensure clear accountability for spending decisions and overall budget management.

The procedure cover is charity wide. Any exceptions to this procedure should be agreed by at least two of the Senior Leadership team, below is extract from the Board delegated authorities matrix.

Sign of Levels in Line with Delgated Authoirty 3.4				
3.4 Non Pay Expenditure, including revenue and capital				
Responsibility for delegation of authority for the requisitioning of all goods and services				
In accordance with authorised signatory list for goods and services				
All requisitions up to £500			Executive Director	Budget holder
All requisitions over £500 and under £2000			Chief Executive/Director of Finance/Director of Governance	Budget holder
All requisitions over £2000			Chief Executive/Director of Finance/Director of Governance	Executive Director
All contracts for goods and services & subsequent variations to contracts				

Scope:

Process is applicable to all services, clinical and non-clinical teams.

Core Requirements/Procedure

Matrix below is for purchase order process and invoice sign off. The individual who procures the goods or services is responsible for checking/reviewing the goods and/or services have been received in line with order, and/or expected service and, if appropriate, in line with the contract (all signed contracts should be shared with the Director of Finance for filing), and any dispute to contracts should be advised to SLT team.

Invoices will be paid within 30 days from receiving invoice into the charity, if not in dispute and payment details are up to date. Please ensure all invoices are sent to the following email address Accounts@fnhc.org.je and Finance will request the appropriate sign off and subsequent settlement.

Document templates: L:\FNHC\Central Filing\Order-Request Forms

Purchase Order Process – until all staff have 365 access PO requests will be limited to Finance, Premises and Stores team to create in system, digital and paper copy is available in central filing. If supplier requires PO prior to ordering Finance can create and sent one on the charities behalf. Invoices/PO will be sign off by Team Leaders and Operational Leads.

Invoice Approval Process – all invoices should if possible be sent by email to Accounts@fnhc.org.je mailbox, or original paper versions to Finance who will ensure signing matrix below is followed through the system.

Regular invoices – some suppliers maybe on retainers and it is important that back up of the time of delivery of goods or services is provided to enable and support sign off and if possible a plan for the forth coming month. Regular review of the services provided under this basis is required, at minimum annually.

Standing orders/Direct Debits - New direct debits instructions should follow the above matrix for set up. Current direct debit, amounts are reviewed by Finance at each draw down and reviewed with procuring department annually and revalidated.

Credit Card Payments

If suppliers cannot be provide invoices or where only debit/credit card payments are accepted only accepted a complete a credit card payment request must be completed to enable the finance team to process the transaction, approval must be received prior to the transaction being processed.

As a last resort where there is a short notice/urgent need for credit/debit card payment that cannot be processed by Finance, the employee may be asked to complete the payment if possible and complete an expenses form – expenditure should be agreed in advance and reclaim processed as soon as possible – all reclaims will be processed within 30 days.

Credit Agreements

New credit agreements should follow the matrix when being set up. Prior to use under the credit agreement, internal sign off is required for spend in line with matrix, as use of the credit agreement is the same as purchasing, with invoices following after the fact.

Staff Expenses Reclaim

All expenses to be agreed in advance of purchasing, expenses reclaim to be completed and sign off in line with the matrix, submitted to Accounts@fnhc.org.je mailbox or in paper form, reclaim should processed as soon as possible, all reclaims will be processed within 30 days. Accounts team may have to request bank details in order to process the claim (please note bank details will not be sourced from HR).

Contract Process - New contract or renewal agreements should follow the above matrix set up – the amount should be considered at the total contract costs. All invoices in relation to the contract should be reviewed prior to payment and supporting documentation for services or products provided.

Operational lead – sign up to £500.00 (training requests follow separate process)

Expenses Sign off Matrix - 2 Approvals Required			
	Check invoice correct	Approval 1	Approval 2
Clinical	Team Leader	Operational Lead	SLT Member
Charity			
Events	Fundraising team member	SLT Member	SLT Member
Campaigns/Communication	Operational Lead	SLT Member	CEO
Draw Club Winners	Head of Finance	Director of Finance	SLT Member
Premises			
Below £100	Facilities and Premises Manager	For single items & contracts	
Above £100	Facilities and Premises Manager	SLT/Operational Lead	SLT Member
Corporate Services			
HR	Head of HR	SLT Member	SLT Member
Systems (including stationary & postage)	Team Leader	SLT Member	SLT Member
Training (expenses)	Team Leader	SLT Member	SLT Member
Stores	Team Leader	SLT Member	SLT Member
SLT Member		SLT/Committee Member	SLT/Committee Member
Committee Member		CEO	Chair/Treasurer

SOP2 – Procurement – Specific Training & Education – External Courses

Purpose:

This procedure will set out arrangements to ensure Ed/Dev and Finance are aware of expectations and responsibilities of the Ed/Dev team to ensure that payments for external training and courses are appropriately managed and recorded.

Scope:

This SOP refers to any course/training/conference provided by an external supplier which requires payment and may or may not require additional resources i.e. travel/accommodation costs etc.

Core Requirements/Procedure

Ed/Dev 'application for funding' forms to be submitted and approved (as per Ed/Dev SOPs). The completed and signed application form which details estimated costs will be sent to Finance, these will be accepted as approval for the spend (in lieu of purchase orders).

Ed/Dev will keep a record of each application on Assure and a separate spreadsheet.

Ed/Dev will request invoices directly from suppliers where possible. Alternatively Ed/Dev will request a Purchase Order form from Finance (upon request from the supplier). Ed/Dev will send Purchase Order (from Finance) to supplier when requested.

Invoices are usually sent directly to finance following receipt of Purchase Order. Ed/Dev will forward any directly received invoices to Finance for payment.

Ed/Dev will forward any further communication regarding invoicing/payment to Finance for their response (where Finance have previously been provided with approved funding form and invoice).

Finance will provide Ed/Dev with a list of transactions on a monthly basis which will be checked against Ed/Dev spreadsheet to reconcile (actual vs estimated costs).

Wyatt Travel and Premium Inn – as per process above it is the responsibility of teams to review and confirm the amounts spent when supplier sends collective invoices or are paid by direct debt.

Degree/longer term payment commitments

The total or modular course fees will be provided on the 'application for funding' form and shared with Finance as above.

The approximate timeframe of completion of the course will be provided, however, this may vary depending upon the supplier/candidate. Part/whole payments requested through Ed/Dev will be shared with Finance as above (if requested through Ed/Dev).

Education progress will be monitored by line managers

Ed/Dev will update their spreadsheet when reviewing transactions shared by Finance on monthly basis.