Process to be followed for a breach of SFI's

What constitutes a breach of the Standing Financial Instructions? (SFI's)

A breach has been committed when any financial transaction fails to comply with SFIs. (The SFI's are available for review on the Trust Intranet).
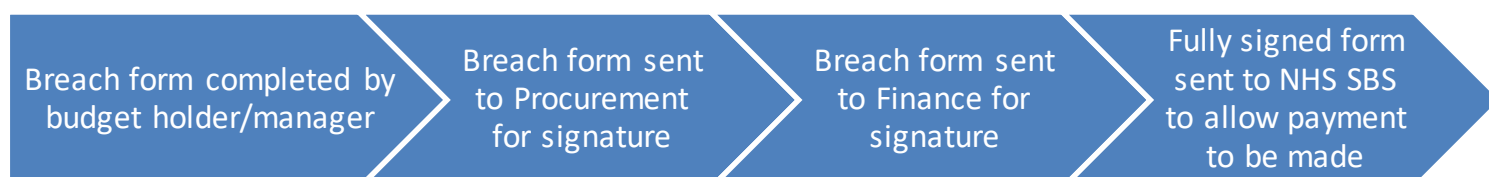
When is a Breach Form required?

A breach form is required when goods or services, valued over £10,000 (including VAT) have been ordered outside of the process set out in the SFIs. i.e. the necessary quotation or tender process has not been followed and a waiver has not been signed off by Procurement/Finance. Where a waiver is required, the waiver form must be used to confirm approval **before** the goods or services are agreed with the supplier.

Breach form will be reported to the Chief Financial Officer and Audit Committee as failure to comply with the SFI's.

How do I complete a Breach Form?

A breach form must be populated, signed and submitted by the Service Manager or Budget Holder. Once form is completed, it must be sent to Procurement by e-mail for validation. Procurement will check the information on the form, and then send to Finance for final validation. Once all signatures have been obtained, the form will be sent to NHS SBS to allow payment to be made.

Breach form completed by budget holder/manager	Breach form sent to Procurement for signature	Breach form sent to Finance for signature	Fully signed form sent to NHS SBS to allow payment to be made

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How do I complete the breach form?

Section	Guidance
Is this a recurring procurement?	• Tick no if this is a one-off transaction. • Tick yes if it is expected that this supplier/provider will be used in the next financial year(s). Information to be provided on why the recurring procurement is justified by a waiver, and does not need Procurement to look into a different solution.
Name and job title/role or reporting officer	• The name and job title of the person reporting the breach
Department	• The team that will be using the goods/services
Cost Centre	• The cost centre code used to order the goods/services
Requisition Number	• The 6 digit number generated when a requisition is raised on Oracle
Requisition Date	• The date the requisition was raised on Oracle
Name of person responsible for breach	• The name of the staff member who agreed the transaction
Have the goods or services been received?	• Tick no if the order has not been fulfilled • Tick yes if the order has been fulfilled
Supplier/Provider	• The name of the company providing the goods or services
Description of goods or services	• A brief description of the goods or services agreed
Purchase value/VAT/Total	• The purchase value of the goods or services • If the transaction is VAT applicable, please calculate 20% of the purchase value. If not VAT applicable, please put £0. • Purchase value + VAT = Total
Section 3: Reason for breach	The following information should be included in this section: • Information as to why this particular supplier/provider was used for the goods or services. • Reason why the waiver process wasn't followed. • Contract details, if applicable • Invoice number, if invoice has already been received
Section 4: Submission of breach	The following information is required in this section: • Printed name of manager submitting request • Signature of manager submitting request • Date breach form signed

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