

SCOTTISH GOVERNMENT HEALTH AND SOCIAL CARE DIRECTORATES

SCOTTISH AMBULANCE SERVICE FRAMEWORK DOCUMENT

Introduction

1. This framework document has been drawn up by the Scottish Government (SG) in consultation with Scottish Ambulance Service NHS Board (SAS). It sets out the broad framework within which SAS will operate and defines key roles and responsibilities which underpin the relationship between SAS 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 SAS 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 SAS. Legislative provisions shall take precedence over any part of the document.

2. References to SAS include any subsidiaries and joint ventures owned or controlled by SAS. SAS 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 and it will also be published on the SAS website.

Purpose

4. SAS 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, and the NHS Scotland 2020 vision for health and social care.

5. The Scottish Ambulance Service Board (the Board) is a Special Health Board responsible to Scottish Ministers through the Scottish Government Health Directorates. The Scottish Ambulance Service Board Order 1999 established the Board as a Special Health Board as from 1 April 1999. For policy/administrative purposes SAS is a Non Departmental Public Body (NDPB), classified as an NHS body. The affairs of SAS are managed by a "Management Committee" (referred to in this document as the "SAS Board"). The SAS is supported by the following sub-committees:

- Audit Committee – assists the SAS 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 SAS operation to ensure that clinical governance mechanisms are in place and effective throughout all SAS services;
- Remuneration Committee – ensures the application and implementation of fair and equitable pay systems on behalf of the SAS Board as determined by Scottish Ministers and the SG; and
- Staff Governance Committee – supports and maintains a culture within SAS 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**".

The Board is empowered to exercise the functions of the Scottish Ministers in relation to the provision of ambulances and other means of transport conferred by Section 45 of the National Health Service (Scotland) Act 1978 as amended. The status of these statutory functions take precedence over any summary included in this framework document.

6. Within the founding legislation, the Scottish Ministers have defined the overall aims and functions of the SAS as follows:-

Provide throughout Scotland an ambulance service staffed, trained and equipped to:

- Receive, record and respond to all messages, whether by 999 call or by other means, notifying injury or illness and seeking the attendance of an ambulance;
- Administer any necessary life-sustaining immediate care and stabilising to people who are ill or injured and to prepare them for transport, if required;
- Transport, and care for in transit, patients to, from and between hospitals or other healthcare facilities.

At the frontline of NHSScotland, the SAS provides an emergency, unscheduled and scheduled service to people across mainland Scotland and its island communities. As a national Board, they offer a vital link for patients and the wider NHS supporting service change and development through a paramedic-led emergency service with enhanced clinical skills and competencies. Their core function is to respond to patients when they need them, provide clinical treatment and care, and ensure patients are routed quickly and efficiently to the care they need.

The SAS must also:

- Develop clinical governance so as to ensure that quality of patient care is given the highest priority, within available resources, at every level in the SAS.
- Support area Health Boards by providing, deploying and operating resources within their areas in a manner that is supportive of, and in partnership with, the plans and priorities of the area Health Boards as set out in their Local Delivery Plans, in their Emergency Plans, or otherwise as necessary to ensure the co-ordinated provision of healthcare service in their areas.
- Ensure patients with a medical need are transported to and from their appointments. Medical need is defined as:
 - Where a medical condition is such that patients require the skills or support of Patient Transport Service staff on/after the journey and/or where it would be detrimental to their condition or recovery if they were to travel by other means;
 - Where a medical condition impacts on a patient's mobility to such an extent that they would be unable to access health care and/or it would be detrimental to their condition or recovery to travel by other means.

Relationship between SG and SAS

7. Effective strategic engagement between the SG and SAS is essential in order that they work together as effectively as possible to maintain and improve public services and deliver improved patient outcomes. Both the SG and SAS 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. The Scottish Ambulance Service Board (the Board) is a Special Health Board responsible to Scottish Ministers through the Scottish Government Health Directorates. The Scottish Ambulance Service Board Order 1999 established the Board as a Special Health Board as from 1 April 1999. SAS does not carry out its function on behalf of the Crown.

Ministerial responsibilities

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

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

Performance Review

10. SAS'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 SAS. 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.

SAS Board Responsibilities

11. The SAS Board, including the Chair, consists of non-executive and executive members 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, specifically ensuring that its services are safe, effective and person-centred
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- determining the steps needed to deal with changes which are likely to impact on the strategic aims and objectives of SAS or on the attainability of its operational targets;
- promoting the efficient, economic and effective use of staff and other resources by SAS consistent with the principles of Best Value, including, where appropriate, participation in shared services arrangements;
- ensuring that the 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 SAS and is informed in a timely manner about any concerns regarding the activities of SAS;

- Appointing the SAS 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. Communication between the SAS Board and the Scottish Ministers should normally be through the Chair. He or she is responsible for ensuring that SAS'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 SAS 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 SAS 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
- SAS Board Members are fully aware of the "**SAS 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 SAS 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](#).

SAS Chief Executive/Accountable Officer responsibilities

16. The SAS Chief Executive is employed and appointed by the Board and is accountable to the Board for the performance, management and staffing of SAS, 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 SAS. The role of the Accountable Officer is to ensure that the use of resources by SAS 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 SAS's financial propriety and regularity and for ensuring that the resources of SAS are used economically, efficiently and effectively;
- ensuring compliance with relevant guidance issued by the Scottish Ministers;
- ensuring that arrangements have been made by SAS 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 SAS 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 SAS'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 SAS, 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 SAS Standing Financial Instructions (SFIs);
- advising the Board on the performance of SAS compared with its aims and objectives.

19. Other responsibilities of the Chief Executive include:

- establishing, in agreement with the SG, SAS's Local Delivery Plan in the light of the strategic aims and objectives agreed by the Scottish Ministers;
- 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 underspends 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;

- ensuring that SAS makes the fullest contribution to the achievement of SG's national outcomes and NHS Scotland's vision, changing priorities and means of service delivery, ensuring positive outcomes for patients; and
- delivering Scotland's critical and major incident clinical response working with Government, local authorities, other emergency services and the voluntary sector.

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 SAS. 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 SAS conform to the requirements both of propriety and of good financial management. ("Public funds" include not only any funds provided to SAS by the Scottish Ministers but also any other funds falling within the stewardship of the SAS, including trading and investment income, gifts, bequests and donations);
- there is an adequate statement of the relationship between the SG and SAS 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 SAS in accordance with the strategic engagement principles; and
- there is effective continuous assessment and appraisal of the performance of the Chair of SAS, in line with the requirements of the Code of Practice for Ministerial Public Appointments in Scotland, if appropriate.

Scottish Government Director

21. The Director for Health and Social Care Integration has responsibility for overseeing and ensuring effective relationships between the SG and SAS which support alignment of SAS's business to the Government's Purpose and National Outcomes and high performance by SAS. They will work closely with the SAS Chief Executive and be answerable to the Portfolio Accountable Officer for maintaining and developing positive relationships with SAS 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 SAS Chair.

Support unit responsibilities

22. The SG sponsor unit for SAS is the Primary Care Division and it is the normal point of contact for SAS in dealing with the SG. The unit, under the direction of the Director for Health and Social Care Integration, is the primary source of advice to the Scottish Ministers on the discharge of their responsibilities in respect of SAS and undertakes the responsibilities of the Portfolio Accountable Officer on his/her behalf. The unit will do so in conjunction with other parts of the Scottish Government, as appropriate. 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 SAS;
- ensuring that appointments to the SAS 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 SAS's activities through an adequate and timely flow of appropriate information, agreed with SAS, on performance, budgeting, control and risk management;
- addressing in a timely manner any significant problems arising in SAS, alerting the Portfolio Accountable Officer and the responsible Minister(s) where considered appropriate;
- ensuring that the objectives of SAS and the risks to them are properly and appropriately taken into account in the SG's risk assessment and management systems; and
- informing SAS of relevant SG policy in a timely manner.

Internal audit

23. SAS shall:

- establish and maintain arrangements for internal audit in accordance with the Public Sector Audit Standards (PSIAS) 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 SAS Accountable Officer;
- forward promptly to the SG the audit charter, strategy, periodic audit plans and annual audit assurance report, including the SAS 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 SAS 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 SAS internal auditor, including where the service is contracted out. The SG has a right of access to all SAS records and personnel for any purpose.

External audit

25. The Auditor General for Scotland (AGS) audits, or appoints auditors to audit, the annual accounts of the SAS 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. SAS 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 SAS 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, SAS 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. SAS 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 SAS. It should comply with the Financial Reporting Manual (FReM) and outline SAS'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 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 SAS 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 Minister 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. SAS shall be responsible for the publication of the report and accounts e.g. on the SAS website. As part of the Health and Wellbeing Accountable Officer's Statement of Assurance process, Chairs of the Audit Committees from Sponsored Bodies and Health Boards are required to write to the Chair of the Health and Wellbeing Audit Committee to advise if there are specific Governance matters they wish to draw to his/her attention. Accountable Officers at Health Boards and Sponsored Bodies are also required to complete a Governance Statement as part of their Annual Accounts. Any disclosure reported in the Governance Statements are highlighted to the DG Health and Social Care for review, and if considered material to SG, noted in the Statement of Assurance that is sent to the Permanent Secretary.

Management responsibilities

Corporate and local delivery plans

30. SAS shall produce annually a "Local Delivery Plan" setting out performance trajectories, identification and management of risk, financial planning and workforce planning in accordance with annual guidance issued by the SGHSCD. The Local Delivery Plan shall reflect the statutory duties of SAS 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 SAS in the light of the SGHSCD's decision on policy and resources taken in the context of the Scottish Minister's wider public expenditure plans and decisions.

31. In addition, SAS shall also produce a Five year strategic development plan. The Strategic Plan will set out what SAS 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 SAS's Local Delivery Plan the SGHSCD will send to SAS:

- 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 SG and of the associated funding and any approved forecast income; and
- a statement of any planned change in policies affecting SAS.

33. SAS’s annual planning will take account both of its approved budgetary provision and of any forecast income, and will include a budget of estimated payment 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 SAS monthly, on the basis of information contained with the Financial Performance Return (“**FPR**”). 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 SAS. No funding shall be paid into any reserve held by SAS.

35. The banking arrangements adopted by SAS must comply with the Banking section of the SPFM.

Risk management

36. SAS 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. SAS 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.

SAS 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. SAS 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 SAS 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. SAS shall operate management information and accounting systems that enable it to review, in a timely and effectively 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. SAS’s performance in helping to deliver Minister’s policies, including the achievement of agreed key objectives, shall be reported to the SGHSCD on a regular basis. Performance will be formally reviewed each year at the “**Annual Review**” of SAS. 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.

SAS staff management

Broad responsibilities for SAS staff

39. SAS 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 SAS's objectives.

Pay and conditions of service

40. As part of NHS Scotland, SAS 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, SAS 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, SAS 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. SAS shall comply with CEL (35) 2010 "A Policy for Property and Asset Management in NHSScotland" and its' successors. SAS 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 and 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 SAS 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 SAS's property assets should also be accurately recorded and updated as necessary by SAS 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 SAS. 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. SAS's specific delegated financial authorities are set out as agreed in its SFIs. SAS 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 SAS's annual budget as allocated by the Scottish Ministers. SAS shall follow the guidance within its SFIs 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 payment and losses
- Clawback
- Board expenses

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

SPECIFIC DELEGATED FINANCIAL AUTHORITIES

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

Single-tender contracts	Less than £100,000
Contracts for goods and services	SAS Board agreement required for those over £1million
Capital investment projects	Property under £5million
Acquisition of assets	IT projects under £2million
Claims waived or abandoned	£5,000 per case
Write-off of bad debt	£5,000 per case
Special Payments	£20,000 per case £100,000 Compensation cases (under legal obligation)

The Scottish Ambulance Service Standing Financial Instructions can be found at:

<http://www.scottishambulance.com/TheService/publications.aspx>