

NUCLEAR SAFETY DIRECTORATE - BUSINESS MANAGEMENT SYSTEM		
Business Support <b>FINANCE AND PLANNING ROLES &amp; RESPONSIBILITIES</b>		<b>BSS/FPG/009</b>
		ISSUE 001
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## 1. Purpose and scope

1.1 The purpose of this section of the Business Management System is to set out the roles and responsibilities of individuals who contribute to the achievements of HSE and NSD business goals in the areas of operational planning, financial management and performance monitoring.

## 2. Policy

2.1 The policies and procedures aim to ensure the financial arrangements of the Directorate are managed to the requirements of HSE, DWP and Treasury.

2.2 The Accounting Officer is ultimately responsible for HSE's resources but can 'delegate' to Main Budget Holders (MBHs) the `authority to consume' resources against an agreed plan in a way that delivers value for money.

2.3 MBHs can delegate `authority to consume' to those who actually take the decisions that lead to resources being utilised

2.4 This rests at Directorate level with the Budget Holder (BH) and Sub-Budget Holders (SBHs). It is here that the bulk of strategic operational decisions are taken, plans developed, delivery of objectives and use of resources measured. The need for those with a given level of operational responsibility to have matching financial authority lies at the heart of effective budgetary delegation.

2.5 The Budget Holder appoints a Planning, Performance and Finance (P,P&F) Manager to assist him.

### 3. Roles and Responsibilities

3.1 **Accounting Officer** is a person appointed by the Treasury or designated by a department to be accountable for the operations of an organisation and the preparation of its accounts. The Chief Executive is the Accounting Officer for HSE.

3.2 **Main Budget Holders** are managers responsible for a grouping of Directorates or stand alone areas e.g. Director of Operations Group, or Head of CoSAS.

3.3 **Budget Holders** have responsibility for the management and control of a budget delegated to them by the MBH. In most cases the budget relates to a particular Directorate. The Chief Inspector is the Budget Holder for NSD.

3.4 **Sub-Budget Holders** are required to manage the resources of the sub budget and to keep expenditure and income within budget. The SBH has a responsibility to the BH for ensuring that the delegated budget is properly managed. Good resource and performance management at this level is an essential foundation for the correct and efficient management of HSE's total resources. The Deputy Chief Inspectors are the Sub Budget Holders for NSD.

i. In many cases SBHs will wish to delegate further the sub budget to a smaller operational area e.g. a Unit. This is an acceptable arrangement, with the Head of Unit having the same responsibilities as the SBH though on a smaller scale, but the overall responsibility for the sub budget will remain with the SBH and they should ensure that their team is properly trained and equipped to have this responsibility.

ii. In addition, the SBH should ensure that they maintain regular contact with the Finance Manager on all matters concerning resource consumption.

3.5 **Finance Manager** (FM) is responsible for the day-to-day management of systems to allocate, monitor and forecast outturn of the budget and for keeping the BH and in some cases a SBH advised on these matters.

3.6 The **Planning Manager** (PM) is responsible for the day-to-day management of HSE's planning systems in the resource, operational

and managerial environments. Plans should always contain an element of business improvement and PMs therefore need to liaise with the Business Improvement Network Contact (see **Business Improvements**) for the Directorate.

3.7 The NSD Planning, Performance and Finance Unit assists the Finance & Planning Manager.

3.8 **Planning, Efficiency and Finance Division** (PEFD) oversee the whole planning and resourcing process with input from Directorate FMs. PEFD's work supports HSC/E's management aim of maintaining an efficient central service which promotes and secures value for money.

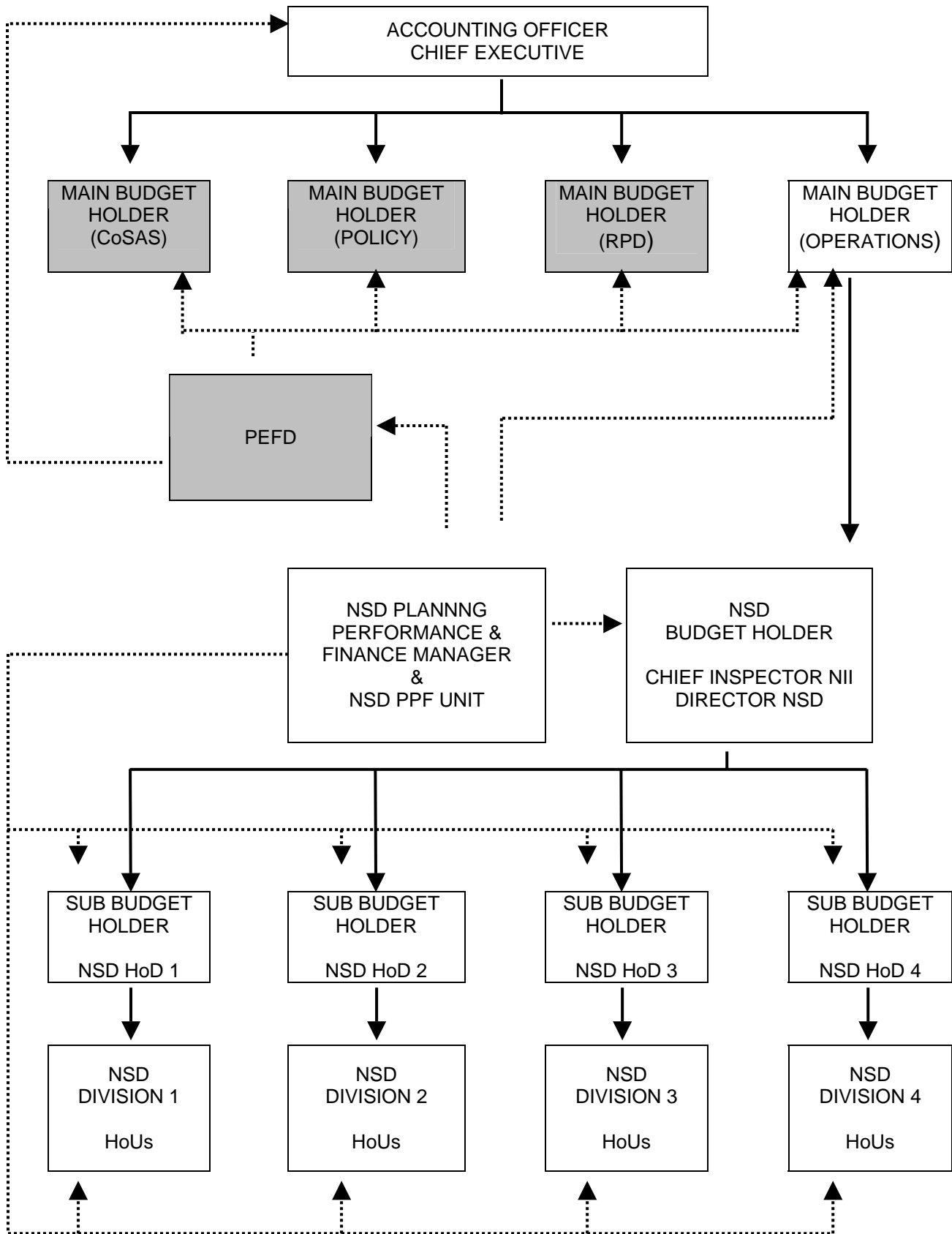
#### **4. Procedure**

4.1 **See flowchart attached**

#### **5. Associated Documents**

5.1 For more information on roles and responsibilities see:

- Planning & Resourcing Guide (Intranet, Administration)
  
- Finance Training Modules (Bulletin Board, Planning & Finance)



**KEY:**

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FEEDBACK/ADVICE/GUIDANCE

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DELEGATED BUDGETS