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RESERVATION OF POWERS

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SCHEME OF DELEGATION

December 2024

SCHEME OF DELEGATION

Standing Orders (SOs), Standing Financial Instructions (SFIs) and Accountable Officer Memorandum set out in some detail the financial responsibilities of the Joint Chief Executive, the Joint Chief Financial Officer and other Directors.

The Scheme of Delagation covers matters delegated by the Board to the Joint Chief Executive and Directors, and certain other specific matters referred to in SFIs. It also details where approval is required by the Board or Board Sub-Committee

Further delegation may be approved.

Each Director will need to consider the arrangements for authorisation of expenditure against delegated budgets and further delegation of management/professional responsibilities.

FINANCIAL CONTROL ENVIRONMENT

In accordance with Standing Financial Instruction 1.3 "Audit Committee", the board exercises financial supervision and control by:

- a) Authorising the financial strategy;
- b) Requiring the submission and approval of budgets within approved allocations / overall income;
- c) Defining and approving essential features in respect of important procedures and financial systems (including the need to obtain value for money); and
- d) Defining specific responsibilities placed on members of the Board, Committees / Sub-Committee members and employees as indicated in the Scheme of Delegation
- e) Approving provision of shared services

To support this SFI 4, "Business Planning, Budgets and Budgetary Control" set out the main aspects of budgetary and resource management within the Trust.

Once the Board has reviewed and approved the Operating Plan and any supporting financial plan / budget the Board will delegate approval to the Joint Chief Executive, Joint Chief Financial Officer, Executive Directors and employees to commit these resources for the purpose set out in the plan subject to the financial thresholds set out in this scheme of delegation.

For the avoidance of doubt this delegation (subject to the limits approved by the Board in the Scheme of Delegation) include:

- Awarding of Contracts including the signing of appropriate contract documentation;
- Payment of sums due against approved contracts;
- Agreement of contract variations and subsequent amendments to contract payments;
- Operation of appropriate procurement processes within agreed financial thresholds;
- Budgetary delegation icluding approval of non-pay single orders, payroll expenditure and authorisation for the raising of invoices to debtors;

- Approval to vire (transfer) budgets within overall available financial resources and in line with the Operating Plan;
- Approval of capital expenditure
- Approval of disposal, condemnations, losses and special payments
- Business development and investments

These delegated authorities set out the maximum authorised delegated authority for the Trust. All delegated authority, except where otherwise indicated applies only to the Divisons or cost centre for which the delegated authority has been given. Delegated authority only applies up to budgeted levels.

Those with delegated limits are responsible for ensuring that Standing Orders and Standing Financial Instructions are followed and that commitments are only made using the Trust formal processes which requires that goods and services must be ordered utilising the Trust Purchasing processes as issued from time to time by the Chief Financial Officer or Head of Procurement & Logistics and that the formal tendering process, where applicable, has been followed in accordance with Standing Orders and Standing Financial Instructions.□

All delegated authority, except where otherwise indicated, applies only to the Divisons or cost centre for which the delegated authority has been given as described on the Delegated Authority Form.

Delegated authority may be exercised only the amounts up to budget limits and no higher, and carries no discretionary freedom to overspend against budgets.

Delegated authority may be exercised only on amounts up to budget limits and no higher, and carries no discretionary freedom to overspend against budgets.

Officers with delegated authority are responsible for ensuring that Standing Orders and Standing Financial Instructions are followed and that commitments to purchase goods and services are made using the Trust Purchasing Procedures as issued from time to time by the Joint Chief Financial Officer, Deputy Chief Financial Officer or Head of Procurement & Logistics.

Purchase requisitions for authorisation must be routed via the organisational structure.

The delegation of authority is a formal process and each person to whom authority is delegated within this process is required to sign a Delegated Authority Form in a format to be determined by the Joint Chief Financial Officer. The Deputy Chief Financial Officer is to maintain a register of delegated authorities and retain the signed Delegated Authority Forms.

The Joint Chief Executive will issue delegated authority to Directors who may delegate to deputies.

In the absence of the delegated officer, authority reverts to the higher level of authority. The only exceptions are the Joint Chief Executive and Joint Chief Financial Officer whose nominated Deputies will assume their level of Authority during planned and unplanned absences.

In the absence of the Joint Chief Executive's nominated Deputy the authority will revert to the Board of Directors.

SCHEME OF RESERVATION AND DELEGATION

The following decisions are reserved to the Board, i.e. these decisions may only be made by the Board under the arrangements outlined within the Standing Orders.

REF	THE BOARD	DECISIONS RESERVED TO THE BOARD
A SO 2.5	The Board	<p>General Enabling Provision</p> <ol style="list-style-type: none"> 1. The Board may determine any matter, for which it has delegated or statutory authority, it wishes in full session within its statutory powers.
B Statutory Framework SO 4.9 SO 4.10 SO 4.5 SO 7.1 SO 7 SO SO 5 SO 5 SO 2.4 SO 4.4 Statutory Framework SO 8.2 SO 3.19 SO 5.3	The Board	<p>Regulations and Control</p> <ol style="list-style-type: none"> 1. Approve Standing Orders (SOs), a schedule of matters reserved to the Board and Standing Financial Instructions for the regulation of its proceedings and business. 2. Suspend Standing Orders. 3. Vary or amend the Standing Orders. 4. Approve a scheme of delegation of powers from the Board to the Chief Executive and other committees. 5. Require and receive the declaration of Board members' interests which may conflict with those of the Trust and, taking account of any waiver which the Secretary of State for Health may have made in any case, determining the extent to which that member may remain involved with the matter under consideration. 6. Require and receive the declaration of officers' interests that may conflict with those of the Trust. 7. Approve arrangements for dealing with complaints. 8. Adopt the organisation structures, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications thereto. 9. Receive reports from Committees including those that the Trust is required by the Secretary of State or Monitor to establish and to action appropriately. 10. Confirm the recommendations of the Trust's committees where the committees do not have executive powers. 11. Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust. 12. Establish terms of reference and reporting arrangements of all committees and sub-committees that are established by the Board. 13. Approve arrangements relating to the discharge of the Trust's responsibilities as a bailee for patients' property. 14. Authorise use of the seal. 15. Discipline members of the Board or employees who are in breach of statutory requirements 16. Approve any urgent decisions taken by the Chairman of the Trust and Chief Executive for ratification by the Trust in public session
C SO 3.2 SO 4.1 SO 2.1 SO 4.7 SO 4.8	The Board	<p>Appointments/ Dismissal</p> <ol style="list-style-type: none"> 1. Appoint the Vice Chairman of the Board. 2. Appoint and dismiss other committees (and individual members) that are directly accountable to the Board. 3. Appoint, appraise, discipline and dismiss officer members 4. Confirm appointment of members of any committee of the Trust as representatives on outside bodies. 5. Approve proposals of the Remuneration Committee regarding directors and senior employees and those of the CE for staff not covered by the Remuneration Committee.
		<p>Strategy, Operational Plan and Budgets</p> <ol style="list-style-type: none"> 1. Define the strategic aims and objectives of the Trust. 2. Identify the key strategic risks, evaluate them and ensure adequate responses are in place and are monitored. 3. Approve plans in respect of the application of available financial resources to support the agreed Annual Plan.

Statutory Framework & NHS Framework	The Board	<ol style="list-style-type: none"> 4. Approve proposals for ensuring quality and developing clinical governance in services provided by the Trust, having regard to any guidance issued by the Secretary of State and/or Monitor. 5. Approve (with any necessary appropriate modification) the Trust annual plan. 6. Approve annually (with any necessary appropriate modification) the Trust Acute Services Contract. 7. Approve the Trust's policies and procedures for the management of risk. 8. Approve Outline and Final Business Cases for Capital Investment if this represents a variation from the Plan. 9. Approve budgets 10. Advise on the introduction or discontinuance of any significant activity or operation. An activity or operation shall be regarded as significant if it has a gross annual income or expenditure (that is before any set off) in excess of £250,000. 11. Approve annually Trust's proposed organisational development proposals. 12. Ratify proposals for acquisition, disposal or change of use of land and/or buildings. 13. Approve PFI proposals. 14. Approve the opening of bank accounts. 15. Approve Executive proposals on individual contracts (other than NHS contracts) of a capital or revenue nature amounting to, or likely to amount to over £500,000 per annum. 16. Approve Executive proposals in individual cases for the write off of losses or making of special payments above the limits of delegation to the Joint Chief Executive and Joint Chief Financial Officer (for losses and special payments) previously approved by the Board. 17. Approve individual compensation payments. 18. Approve proposals for action on litigation against or on behalf of the Trust. 19. Approve revenue investments greater than £500,000.
E	The Board	<p>Policy Determination</p> <ol style="list-style-type: none"> 1. The approval of Trust corporate management policies where not specifically delegated to Committee(s) to approve. Policies so adopted shall be listed and appended to this document.
F	Council of Governors	<p>Audit</p> <ol style="list-style-type: none"> 1. Approve the appointment (and where necessary dismissal) of External Auditors and advise the Monitor on the appointment (and where necessary change/removal) of External Auditors including arrangements for the separate audit of funds held on trust, and to receive reports of the Audit Committee meetings and take appropriate action.
	The Board	<ol style="list-style-type: none"> 2. Receive the annual management letter received from the External Auditor and agreement of Executive's proposed action, taking account of the advice, where appropriate, of the Audit Committee.
G	The Board	<p>Annual Reports and Accounts</p> <ol style="list-style-type: none"> 1. Receipt and approval of the Trust's Annual Report and Annual Accounts.
H	The Board	<p>Monitoring</p> <ol style="list-style-type: none"> 1. Receipt of such reports as the Board sees fit from the Executive in respect of its exercise of powers delegated.

SCHEME OF RESERVATION AND DELEGATION

DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEE

The following decisions and duties have been delegated by the Board to the Sub Committees detailed below.

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
SFI 2.1.1.a SFI 2.1.1 SFI 2.1.1.c SFI 2.1.1.d SFI 2.1.1.e	Audit Committee	<p>The Committee will:</p> <ol style="list-style-type: none"> 1. Advise the Board on internal and external audit services; 2. The Committee shall review the establishment and maintenance of an effective system of integrated governance, risk management and internal control, across the whole of the organisation's activities (both clinical and non-clinical), that supports the achievement of the organisation's objectives; 3. Monitor compliance with Standing Orders and Standing Financial Instructions; 4. Review schedules of losses and compensations and agree write offs; 5. Review the annual financial statements prior to submission to the Board.
SFI 9.1.2.a SFI 9.1.2.a.1 SFI 9.1.2.a.2 SFI 9.1.2.a.3 SFI 9.1.2.b SFI 9.1.2.d SFI 9.1.3	Remuneration Committee	<p>The Committee will:</p> <ol style="list-style-type: none"> 1. Advise the Board about appropriate remuneration and terms of service for the Chief Executive, other executive directors and other senior employees including: <ul style="list-style-type: none"> • all aspects of salary (including any performance-related elements/bonuses); • provisions for other benefits, including pensions and cars; • arrangements for termination of employment and other contractual terms; 2. Make recommendations to the Board on the remuneration and terms of service of senior employees to ensure they are fairly rewarded for their individual contribution to the Trust having proper regard to the Trust's circumstances and performance and to the provisions of any national arrangements for such staff; 3. Ensure proper calculation and scrutiny of termination payments taking account of such national guidance as is appropriate advise on and oversee appropriate contractual arrangements for such staff; 4. Report in writing to the Board the basis for its recommendations.
	People and Culture Committee	<p>The Committee will advise the Board:</p> <ul style="list-style-type: none"> - for full details refer to Terms of Reference
	Finance & Performance Committee	<p>The Committee will advise the Board:</p> <ul style="list-style-type: none"> - for full details refer to Terms of Reference
	Strategy, Transformation and Partnership Committee	<p>The Committee will advise the Board:</p> <ul style="list-style-type: none"> - for full details refer to Terms of Reference
	Quality Committee	<p>The Committee will advise the Board:</p> <ul style="list-style-type: none"> - for full details refer to Terms of Reference

SCHEME OF DELEGATION DERIVED FROM THE ACCOUNTABLE OFFICER MEMORANDUM

The following duties are delegated by the Board to the Chairman and Executive officers.

REF	DELEGATED TO	DUTIES DELEGATED
AOM 3	Joint Chief Executive	Accountable through NHS Accounting Officer to Parliament for stewardship of Trust resources.
AOM 3	Joint Chief Executive & Joint Chief Financial Officer	Ensure the accounts of the Trust are prepared under principles and in a format directed by the Monitor/Secretary of State. Accounts must disclose a true and fair view of the Trust's income and expenditure and its state of affairs.
AOM 3		Sign the accounts on behalf of the Board.
AOM 3	Joint Chief Executive	Sign a statement in the accounts outlining responsibilities as the Accountable Officer.
AOM 3	Joint Chief Executive	Sign a statement in the accounts outlining responsibilities in respect of Internal Control.
AOM 10	Joint Chief Executive	Ensure effective management systems that safeguard public funds and assist Trust Chairman to implement requirements of corporate governance including ensuring managers: <ul style="list-style-type: none"> have a clear view of their objectives and the means to assess achievements in relation to those objectives; be assigned well defined responsibilities for making best use of resources; have the information, training and access to the expert advice they need to exercise their responsibilities effectively.
SO 2.1	Joint Chair	Implement requirements of corporate governance
AOM 8	Joint Chief Executive	Achieve value for money from the resources available to the Trust and avoid waste and extravagance in the organisation's activities. Follow through the implementation of any recommendations affecting good practice as set out in reports from such bodies as the Audit Commission and the National Audit Office (NAO). Use to best effect the funds available for providing healthcare, developing services and promoting health to meet the needs of the local population.
AOM 7	Joint Chief Financial Officer	Operational responsibility for effective and sound financial management and information.
AOM 7	Joint Chief Executive	Primary duty to see that JCFO discharges the function above.
AOM 3	Joint Chief Executive	Ensuring that expenditure by the Trust complies with Parliamentary requirements
	Joint Chief Executive	The Codes of Conduct and Accountability incorporated in the Corporate Governance Framework issued to NHS Boards by the Secretary of State are fundamental in exercising your responsibilities for regularity and probity. As a Board member you have explicitly subscribed to the Codes; you should promote their observance by all staff.
AOM 12	Joint Chief Executive & Joint Chief Financial Officer	Chief Executive, supported by Joint Chief Financial Officer, to ensure appropriate advice is given to the Board on all matters of probity, regularity, prudent and economical administration, efficiency and effectiveness.
AOM 13	Joint Chief Executive	If Joint Chief Executive considers the Board or Joint Chair is doing something that might infringe probity or regularity, he/she should set this out in writing to the Joint Chair and the Board. If the matter is unresolved, he/she should ask the Audit Committee to inquire and if necessary Monitor.
AOM 13	Joint Chief Executive	If the Board is contemplating a course of action that raises an issue not of formal propriety or regularity but affects the Joint Chief Executive's responsibility for value for money, the Joint Chief Executive should draw the relevant factors to the attention of the Board. If the outcome is that you are overruled it is normally sufficient to ensure that your advice and the overruling of it are clearly apparent from the papers. Exceptionally, the Joint Chief Executive should inform the Regulator. In such cases, and in those described in paragraph 24, the Joint Chief Executive should as a member of the Board vote against the course of action rather than merely abstain from voting.

SCHEME OF DELEGATION DERIVED FROM THE CODES OF CONDUCT AND ACCOUNTABILITY

The following duties and decisions are either reserved to the Board or delegated to the stated Committees, Non Executive members or Executive officers.

REF	DELEGATED TO	AUTHORITIES / DUTIES DELEGATED
SFI 18.1	Board	Approve procedure for declaration of hospitality and sponsorship
	Board	Ensure proper and widely publicised procedures for voicing complaints, concerns about maladministration, breaches of Code of Conduct, and other ethical concerns.
	All Board members	Subscribe to Code of Conduct
SFI 9	Board	Board members share corporate responsibility for all decisions of the Board.
	Chair and Non Executive Directors	Chair and non Executive Directors are responsible for monitoring the executive management of the organisation and are responsible to the Board of Governors for the discharge of those responsibilities.
	Board	<p>The Board has six key functions for which it is held accountable by Monitor of Health on behalf of the Secretary of State:</p> <ol style="list-style-type: none"> 1. to ensure effective financial stewardship through value for money, financial control and financial planning and strategy; 2. to ensure that high standards of corporate governance and personal behaviour are maintained in the conduct of the business of the whole organisation; 3. to appoint, appraise and remunerate senior executives; 4. to ratify the strategic direction of the organisation within the overall policies and priorities of the Government and the NHS, define its annual and longer term objectives and agree plans to achieve them; 5. to oversee the delivery of planned results by monitoring performance against objectives and ensuring corrective action is taken when necessary; 6. to ensure that the Executive leads an effective dialogue between the organisation and the local community on its plans and performance and that these are responsive to the community's needs.
	Board	<p>It is the Board's duty to:</p> <ol style="list-style-type: none"> 1. act within statutory financial and other constraints; 2. establish the Executive; 3. be clear what decisions and information are appropriate to the Board and draw up Standing Orders, a Schedule of Decisions Reserved to the Board and Standing Financial Instructions to reflect these; 4. ensure that management arrangements are in place to enable responsibility to be clearly delegated to senior executives for the main programmes of action and for performance against programmes to be monitored and senior executives held to account; 5. establish performance and quality measures that maintain the effective use of resources and provide value for money; 6. specify its requirements in organising and presenting financial and other information succinctly and efficiently to ensure the Board can fully undertake its responsibilities; 7. establish Audit and Remuneration Committees on the basis of formally agreed terms of reference which set out the membership of the committee, the limit to their powers, and the arrangements for reporting back to the Board.

	Chair	<p>It is the Chairman's role to:</p> <ol style="list-style-type: none"> 1. provide leadership to the Board; 2. enable all Board members to make a full contribution to the Board's affairs and ensure that the Board acts as a team; 3. ensure that key and appropriate issues are discussed by the Board in a timely manner; 4. ensure the Board has adequate support and is provided efficiently with all the necessary data on which to base informed decisions; 5. lead non-executive Board members through a formally - appointed Remuneration Committee of the main Board on the appointment, appraisal and remuneration of the Chief Executive and (with the latter) other executive Board members; 6. appoint non-executive Board members to an Audit Committee of the main Board; 7. advise the Board of Governors on the performance of non-executive Board members.
	Chief Executive	<p>The Chief Executive is accountable to the Chairman and non-executive members of the Board for ensuring that its decisions are implemented, that the organisation works effectively, in accordance with Government policy and public service values and for the maintenance of proper financial stewardship.</p> <p>The Chief Executive should be allowed full scope, within clearly defined delegated powers, for action in fulfilling the decisions of the Board.</p> <p>The other duties of the Chief Executive as Accountable Officer are laid out in the Accountable Officer Memorandum.</p>
	Non Executive Directors	<p>Non Executive Board members are appointed by or on behalf of the Board of Governors to bring independent judgement to bear on issues of strategy, performance, key appointments and accountability through Monitor to Ministers and to the local community.</p>
	Chair and Board Members	<p>Declaration of conflict of interests.</p>
	Board	<p>NHS Boards must comply with legislation and guidance issued by the Monitor on behalf of the Secretary of State, respect agreements entered into by themselves or on their behalf and establish terms and conditions of service that are fair to the staff and represent good value for taxpayers' money.</p>

Table A – Delegated Authority

The individual, who has the delegated matter delegated to them, retains responsibility for this matter. The individual who has operational responsibility delegated to them is responsible for undertaking the actual delivery of the matter.

REF	DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
	1. Standing Orders/Standing Financial Instructions/Constitution		
SFI 1.1.3	a) Final authority in interpretation of Standing Orders	Chairman	Chairman
SFI 1.3.6	b) Notifying Directors and employees of their responsibilities within the Standing Orders and Standing Financial Instructions and ensuring that they understand the responsibilities	Joint Chief Executive	Directors/Heads of Department
SFI 1.3.8	c) Responsibility for security of the Foundation Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming with Standing Orders, Financial instructions and financial procedures	Joint Chief Executive	All Directors and Employees
	d) Suspension of Standing Orders	Board of Directors	Board of Directors
SO 3.14	e) Review suspension of Standing Orders	Audit Committee	Audit Committee
SO 3.15	f) Variation or amendment to Standing Orders	Board of Directors	Board of Directors
SO 5.2	g) Emergency powers relating to the authorities retained by the Board of Directors.	Joint Chair and Joint Chief Executive with two non-executives	Joint Chair and Joint Chief Executive with two non-executives
SFI 1.3.8.d	h) Disclosure of non-compliance with Standing Orders to the Joint Chief Executive (report to the Board of Directors)	All	All
	i) Disclosure of non-compliance with SFIs to the Chief Financial Officer (report to the Audit Committee)	All	All
SFI 1.1.3	j) Advice on interpretation or application of SFIs	Joint Chief Financial Officer	Joint Chief Financial Officer / Internal Audit
	2. Meetings		
SO 3.1	a) Calling meetings of the Foundation Trust	Joint Chairman	Joint Chairman
SO 3.10	b) Chair all Foundation Board of Directors and Board of Governors meetings and associated responsibilities	Joint Chairman	Joint Chairman
	3. Financial Planning/Budgetary Responsibility		
SFI 4.1.5	a) Setting: <ul style="list-style-type: none"> • Submit budgets to the Board of Directors 	Joint Chief Financial Officer	Joint Chief Financial Officer
SFI 4.1.2	b) Monitoring: <ul style="list-style-type: none"> • Submit to Board of Directors financial estimates and forecasts 	Joint Chief Financial Officer	Joint Chief Financial Officer
SFI 4.2.1	c) Authorisation of Virement <p>It is not possible for any officer to vire from non-recurring headings to recurring budgets or from capital to revenue/revenue to capital. Virement between different budget holders requires the agreement of both parties.</p>	Joint Chief Executive	Joint Chief Financial Officer
SFI 4.3.1	d) Provision of budget holder guidance instructions and ensuring adequate training is delivered on an ongoing basis to budget holders	Joint Chief Financial Officer	Budget Holders with support from Finance Manager
	e) Preparation of a business case for investment over £50,000.	Joint Chief Executive	Project Sponsors and Leads supported by Programme Office
	f) Identify and implement cost improvements and income generation activities in line with the Service Development Strategy.	Joint Chief Financial Officer	Deputy Chief Financial Officer
	g) Submit monitoring returns	Joint Chief Financial Officer	Deputy Chief Financial Officer
	h) Preparation of annual accounts	Joint Chief Financial Officer	Deputy Chief Financial Officer
	i) Preparation of annual report	Joint Chief Executive	Joint Chief Financial Officer
	j) Authorisation of Virement <p>It is not possible for any officer to vire from non-recurring headings to recurring budgets or from capital to revenue/revenue to capital. Virement between different budget holders requires the agreement of both parties.</p>	Joint Chief Executive	Refer to Table B Delegated Limits
	k) Provision of budget holder guidance instructions and ensuring adequate training is delivered on an ongoing basis to budget holders	Joint Chief Financial Officer	Deputy Chief Financial Officer
	4. Bank/OPG Accounts (Excluding Charitable Fund Accounts)		
SFI 6.1.1	a) Operation: <ul style="list-style-type: none"> • Managing banking arrangements and operation of bank accounts (Board of Directors approves arrangements) 	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 6.2.2	b) Opening bank accounts	Joint Chief Financial Officer	Joint Chief Financial Officer
SFI 6.3.1	c) Authorisation of transfers between Foundation Trust bank accounts	Joint Chief Financial Officer	To be completed in accordance with bank mandate/internal procedures
	d) Authorisation of: <ul style="list-style-type: none"> • Investment of surplus funds in accordance with the Foundation Trust's Operating Cash Management Policy. • Approval and Monitoring of Operating Cash Management Policy. 	Joint Chief Financial Officer	To be completed in accordance with bank mandate/internal procedures
		Joint Chief Financial Officer	Deputy Chief Financial Officer
		Board of Directors	Joint Chief Financial Officer

	c) Petty Cash	Joint Chief Financial Officer	Refer To Table B Delegated Limits
	5. External Borrowing		
SFI 11.1	a) Advise Board of Directors of the requirements to repay / draw down Public Dividend Capital.	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 11.1	b) Application for draw down of Public Dividend Capital, overdrafts and other forms of external borrowing.	Joint Chief Financial Officer	In accordance with relevant mandate
SFI 11.1	c) Authorisation of drawing of working capital financing facilities up to principal sum of £10,000,000 at any one time	Joint Chief Financial Officer	In accordance with relevant mandate
SFI 11.1	d) Preparation of procedural instructions	Joint Chief Financial Officer	Deputy Chief Financial Officer
	6. Non Pay Expenditure		
SFI 10.3.1	b) Obtain the best value for money when requisitioning goods / services	Joint Chief Financial Officer	Head of Procurement & Logistics
SFI 10.1.1	c) Financial Limits for Budgetary Expenditure (including invoice authorisation without orders)	Joint Chief Executive	Refer to Table B Delegated Limits
SFI 10.3.5.e	d) Non-Pay Expenditure for which no specific budget has been set up and which is not subject to funding under delegated powers of virement.	Joint Chief Executive	Joint Chief Financial Officer
SFI 10.3.2.e	e) Payment of accounts in accordance with terms and conditions of purchase	Joint Chief Financial Officer	Deputy Chief Financial Officer
	7. Supplies, Systems and Receipt of Goods		
SFI 13.2	a) Responsibility for purchasing systems, stock control systems and ensuring procedures are in place for the control over stores and receipt of goods, issues and returns	Joint Chief Financial Officer	Deputy Chief Financial Officer / Head of Procurement & Logistics
SFI 13.2	b) Responsibility for control of Pharmaceutical stocks	Chief Operating Officer	Chief Pharmacist
SFI 13.5	c) Stocktaking arrangements	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 13.7	d) Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items.	Joint Chief Financial Officer	Deputy Chief Financial Officer / Head of Procurement & Logistics
	8. Capital Investment		
SFI 12.1	a) Requirement Setting:	Joint Chief Executive	Joint Chief Financial Officer
	• Ensure that there is a robust requirement setting process for capital investment		
SFI 12.1.1.a	b) Programme:	Joint Chief Executive	Joint Chief Financial Officer
	• Ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on business plans		
SFI 4.1.5	• Preparation of Capital Investment Programme	Joint Chief Financial Officer	Capital Planning & Space Utilisation Group
SFI 12.1.2	• Preparation of a business case for expenditure over £50,000	Joint Chief Financial Officer	All Directors
SFI 12.1.6	• Financial monitoring and reporting on all capital scheme expenditure including variations to contract	Joint Chief Executive	Refer to Table B Delegated Limits
SFI 12.1.5	• Authorisation of capital requisitions	Joint Chief Executive	Capital Planning & Space Utilisation Group
SFI 12.1.1.b	• Responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost.	Joint Chief Executive	Joint Chief Financial Officer
SFI 12.1.1.c	• Ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences.	Joint Chief Executive	Joint Chief Financial Officer
SFI 12.1.6	• Issue procedures to support capital investment	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 12.2.1.a	c) Private Finance:	Joint Chief Executive	Joint Chief Financial Officer
	• Demonstrate that the use of private finance represents best value for money and transfers risk to the private sector. Proposal to use PFI must be specifically agreed by the Board of Directors		
SFI 12.2.1.d	d) Leases:	Joint Chief Financial Officer	Joint Chief Financial Officer
SFI 12.2.1.d	• Granting and termination of leases with annual rent <= £50k	Joint Chief Executive	Joint Chief Financial Officer
SFI 12.2.1.d	• Granting and termination of leases with annual rent < £100k	Joint Chief Executive	Joint Chief Financial Officer
SFI 12.2.1.d	• Granting and termination of leases with annual rent >= £100k	Board of Directors	Joint Chief Executive
	9. Quotation, Tendering & Contract Procedures		
SFI 10..2.19	a) Services:	Joint Chief Executive	Joint Chief Financial Officer, supported by Head of Procurement & Logistics.
	• Best value for money is demonstrated for all services provided under contract or in-house		
SFI 10.2.23		Joint Chief Executive	As nominated by Joint Chief Executive.
SFI 10.2.23	• Nominate officers to oversee and manage the technical and, or qualitative and, or operational aspects of contract on behalf of the Foundation Trust.	Joint Chief Executive	Head of Procurement & Logistics
SFI 10.2.23	• Oversees the commercial aspects of the contract on behalf of the Foundation Trust, including contract management and amendments and pricing.	Joint Chief Financial Officer	Refer to Table B Delegated Limits
SFI 10.2.12	b) Quotations	Joint Chief Executive	Refer to Table B Delegated Limits
SFI 10.1.1	c) Competitive Tenders:	Joint Chief Executive	Joint Chief Executive
	• Authorisation limits		
SO 14	• Receipt and custody of tenders prior to opening	Joint Chief Executive	Joint Chief Executive

SO 14	<ul style="list-style-type: none"> Opening of tenders 	Joint Chief Executive	Two Senior Officers, one of whom should be a senior manager, not from the originating department or the officer receiving the tenders. Consisting of a Board member or Deputy/Associate Director.
SO 14	<ul style="list-style-type: none"> Decide if late tenders should be considered 	Joint Chief Executive	Joint Chief Financial Officer
SFI 10.2.5	d) Waiving the requirement to request quotes or tenders - subject to SOs	Joint Chief Executive	Refer to Table B Delegated Limits
SO 14	e) Where the lowest tender or quotation is not accepted the details are to be permanently documented using a quotation or tender acceptance form	Joint Chief Executive	Joint Chief Financial Officer
SO 14.8	f) Reporting of waivers for tenders and quotations to the Audit Committee	Joint Chief Financial Officer	Joint Chief Financial Officer
	10. Fixed Assets		
SFI 12.3.2	a) Maintenance of asset register	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 12.3.5	b) Approve procedures for reconciling balances on fixed asset accounts in ledgers against balances on fixed asset register	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 12.1.1.c	c) Calculate and pay capital charges in accordance with the requirements of the Independent Regulator	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 12.4	d) Responsibility for security of Foundation Trust assets including notifying discrepancies to the Director of Finance and reporting losses in accordance with Foundation Trust procedures.	Joint Chief Executive	All staff
	11. Personnel & Pay		
SFI 9.3.1	a) Nominate officers to enter into contracts of employment regarding staff, agency staff or consultancy service contracts	Joint Chief Executive	Refer to Table C Establishment & Pay Control
SFI 9.3.1	b) Authority to fill funded post on the establishment with permanent staff.	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.3.2	c) The granting of additional increments to staff within budget (other than automatic increments) as per Agenda for Change and Medical staff terms and conditions	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.3.2	d) All requests for upgrading/regrading major skill mix changes shall be dealt with in accordance with Foundation Trust Procedures and Agenda for Change and Medical Staff terms and conditions	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.2	e) Establishments <ul style="list-style-type: none"> Additional staff to the agreed establishment with specifically allocated finance Additional staff to the agreed establishment without specifically allocated finance 	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.4.3	f) Pay <ul style="list-style-type: none"> Authority to complete standing data forms effecting pay, new starters, variations and leavers Authority to authorise overtime Authority to authorise travel & subsistence expenses 	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.4.3	g) Leave (To be applied in accordance with Agenda for Change and Medical Staff terms and conditions of service) <ul style="list-style-type: none"> Approval of annual leave Annual leave – approval of carry forward up to a maximum of 5 days as per Agenda for Change and Medical Staff terms and conditions of service Annual leave – approval of carry forward of 6-10 days (to occur in exceptional circumstances) Annual leave - approval of carry forward in excess of 10 days. 	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.4.3	h) Family & Special Leave as per Foundation Trust Policy covering:- <ul style="list-style-type: none"> Bereavement Leave Special Leave for Family and Domestic Reasons Adoption Leave Paternity Leave Parental Leave Maternity Leave 	Joint Chief Executive	Refer to Table C Establishment & Pay Control
SFI 9.4.3	i) Special Leave as per Foundation Trust Policy covering:- <ul style="list-style-type: none"> Jury Service Armed Services Short Term Unpaid Leave Employment Break Leave Medical Staff Leave of Absence – paid and unpaid Time off in lieu 	Joint Chief Executive	Refer to Table C Establishment & Pay Control
SFI 9.4.3	j) Sick Leave on half pay as per Attendance Management Policy <ul style="list-style-type: none"> Phased return to work part-time on full pay to assist recovery Extension of sick leave on full or half pay 	Joint Chief Executive	Refer to Table C Establishment & Pay Control
SFI 9.4.3	k) Study Leave <ul style="list-style-type: none"> Medical staff study & professional leave 		

	<ul style="list-style-type: none"> - Career Grade - Non Career Grade • All other study leave as per policy 	Chief Medical Officer Post Graduate Tutor Joint Chief People Officer	As policy Clinical Director Line Managers
SFI 9.4.3	l) Removal Expenses (Authorisation of payment of removal expenses incurred by officers taking up new appointments as per policy)	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.3.2	m) Grievance Procedure (All grievances cases must be dealt with strictly in accordance with the Grievance Policy)	Joint Chief People Officer	Directors and Head of Department in conjunction with Deputy Chief People Officer
SFI 9.3.2	<ul style="list-style-type: none"> n) Authorised Car & Mobile Phone Users <ul style="list-style-type: none"> Publicise policy for authorised car user and mobile phone user Requests for new posts to be authorised as car users Requests for new posts to be authorised as mobile telephone users 	Joint Chief Financial Officer Joint Chief Financial Officer Joint Chief Financial Officer	Deputy Head of Estates and Facilities All Directors, Heads of Department All Directors, Heads of Department
SFI 9.3.2	o) Renewal of Fixed Term Contracts	Joint Chief People Officer	Refer to Table C Establishment & Pay Control
SFI 9.3.2	<ul style="list-style-type: none"> p) Staff Retirement Policy <ul style="list-style-type: none"> Authorisation of extensions of contract beyond normal retirement age Authorisation of return to work in part time capacity under the flexible retirement scheme Redundancy Ill Health Retirement 	Joint Chief People Officer Joint Chief People Officer Joint Chief Executive Joint Chief People Officer	Directors Directors Joint Chief People Officer Directors, Head of Department in association with Deputy Chief People Officer
SFI 9.3.2	q) Disciplinary Procedure (excluding Executive Directors) as per Disciplinary Policy and Medical Staffing Policy	Joint Chief People Officer	To be applied in accordance with the Foundation Trust's Disciplinary Procedure
SFI 9.5.1	r) Ensure all employees are issued with a Contract of employment in a form approved by the Board of Directors and which complies with employment legislation.	Joint Chief People Officer	Deputy Chief People Officer
12. Engagement of Staff Not On the Establishment			
SFI 9.3.1	<ul style="list-style-type: none"> a) Non Medical Consultancy Staff <ul style="list-style-type: none"> Where aggregate commitment in any one year (or total commitment) is less than £20,000 and is within directorate budget Where aggregate commitment in any one year is more than £20,000 	Joint Chief Executive Joint Chief Executive	Directors Director of Finance & Resources
SFI 9.3.1	b) Booking of Bank Staff	Joint Chief Nursing Officer	Matron, Budget Holder
SFI 9.3.1	<ul style="list-style-type: none"> b) Booking of Agency Staff <ul style="list-style-type: none"> Nursing Medical 	Chief Medical Officer Joint Chief Nursing Officer Chief Medical Officer	Clinical Directors Matron General Managers
13. Funds Held on Trust			
SFI 17.1	a) Management:	Joint Chief Financial Officer	Nominated fund holder
SFI 17.2	<ul style="list-style-type: none"> Funds held on trust are managed appropriately. 	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 17.2	b) Maintenance of authorised signatory list of nominated fund holders.	Joint Chief Financial Officer	Refer to Table B Delegated Limits
	c) Expenditure Limit	Joint Chief Financial Officer	Fundraising Manager with advice from the Deputy Chief Financial Officer
	<ul style="list-style-type: none"> Fundraising Appeals: Preparation and monitoring of budget Reporting progress and performance against budget Operation of Bank Accounts: 	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 6.1	d) Managing banking arrangements and operation of bank accounts	Joint Chief Financial Officer in conjunction with trustees	Joint Chief Financial Officer
SFI 6.2.1.b	e) Opening bank accounts	Joint Chief Financial Officer	Joint Chief Financial Officer
SFI 11.2	f) Investments:	Joint Chief Financial Officer Board of Trustees	Refer to Table B Delegated Limits Joint Chief Financial Officer
	<ul style="list-style-type: none"> Nominated deposit taker Placing transactions 	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 17.1	g) Registration of Funds with Charities Commission	Joint Chief Financial Officer	Deputy Chief Financial Officer

SFI 17.1	h) Approval of the annual charitable funds accounts	Board of Directors acting on behalf of the Corporate Trustee	Charitable Funds Committee
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SFI 8.1	14. Patient Services Agreements a) Negotiation of: <ul style="list-style-type: none">• Main Commissioning Contracts for Acute services• Contracts	Joint Chief Executive Joint Chief Financial Officer	Joint Chief Financial Officer Directors
SFI 8.3	b) Quantifying and monitoring Non-contract activity	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 8.3	c) Reporting actual and forecast income including payment by results	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 4.3.4	d) Costing Foundation Trust Agency Purchase Contract and Non Commercial Contracts	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 4.3.4	e) Ad hoc costing relating to changes in activity, developments, business cases and bids for funding	Joint Chief Financial Officer	Deputy Chief Financial Officer / Head of Management Accountants
	15. Setting of Fees and Charges		
SFI 7.2.2.	a) Overseas Visitors, Income Generation and other patient related services.	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 7.2.2.	b) Private Patients	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 7.2.2.	c) Non patient care income	Joint Chief Financial Officer	Directors, Head of Department
SFI 7.2.3	d) Informing the Director of Finance of monies due to the Foundation Trust	Joint Chief Financial Officer	All Staff
SFI 7.3	e) Recovery of debt	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 7.4	f) Security of cash and other negotiable instruments	Joint Chief Financial Officer	Deputy Chief Financial Officer
	16. Disposal and Condemnations		
SFI 14.1.6.b	Items obsolete, obsolescent, redundant, irreparable or cannot be repaired cost effectively	Joint Chief Financial Officer	Refer to Table B Delegated Limits
	17. Losses, Write-off & Compensation		
SFI 14.2	a) Prepare procedures for recording and accounting for losses and special payments including preparation of a fraud response plan and informing the Counter Fraud and Security Management Service of frauds	Joint Chief Executive	Deputy Chief Financial Officer
SFI 14.2	b) Financial Limits	Joint Chief Executive	For Financial Limits Refer to Table B
SFI 14.2	Ex-Gratia Payments: a) Financial Limits	Joint Chief Financial Officer	For Financial Limits Refer to Table B
SFI 14.2	b) Other, except cases of maladministration where there was no financial loss by claimant £50,000	Joint Chief Executive	Joint Chief Financial Officer
	18. Reporting of Incidents to the Police		
	a) Where a criminal offence is suspected <ul style="list-style-type: none">• criminal offence of a violent nature• arson or theft• other	Joint Chief People Officer	Senior Manager On-call, Directors, Director of Operational Planning and Performance
	b) Where a fraud is involved (Counter Fraud and Security Management Service and External Audit)	Joint Chief Financial Officer	Local Counter Fraud Officer
	19. Financial Procedures		
SFI 1.1.2	a) Maintenance & Update on Foundation Trust Financial Procedures	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 1.3.4	b) Accountable for Financial Control	Joint Chief Executive / Joint Chief Financial Officer	All budget holders with support from Finance Manager
SFI 1.3.7	c) Responsibilities:- <ul style="list-style-type: none">• Implement Foundation Trust's financial policies and co-ordinate corrective action.• Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented• Ensuring that sufficient records are maintained to explain Foundation Trust's transactions and financial position.• Providing financial advice to members of the Board of Directors and staff.• Maintaining such accounts, certificates etc to meet statutory requirements.	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 1.3.7	d) Financial Systems <ul style="list-style-type: none">• Responsible for the accuracy and security of computerised financial data.• Ensure that contracts for computer services clearly define responsibilities for security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage.• Ensure that new and upgraded systems are developed in a controlled manner and tested.	Joint Chief Financial Officer	Deputy Chief Financial Officer

	20. Audit Arrangements		
SFI 2.3.1.b	a) Ensure an adequate internal audit service, for which he / she is accountable, is provided (and involve the Audit Committee in the selection process when / if an internal audit service provider is changed.)	Board of Directors	Joint Chief Financial Officer
SFI 2.3.1.d	b) Review, appraise and report in accordance with Government Internal Audit Manual (GIAM) and best practice.	Audit Committee	Internal Audit
SFI 2.4.2	c) Provide an independent and objective view on internal control and probity.	Audit Committee	Internal Audit / External Audit
SFI 2.5.3	d) Ensure cost-effective external audit.	Audit Committee	Joint Chief Financial Officer
SFI 2.3.1.d	e) Implement recommendations	Joint Chief Executive	Relevant Officers
	21. Legal Proceedings		
SFI 24.1	a) Engagement of Foundation Trust's Solicitors	Joint Chief Executive	Joint Chief Financial Officer
SFI 24.2	b) Approve and sign all documents which will be necessary in legal proceedings	Joint Chief Executive	Joint Chief Financial Officer
	c) Sign on behalf of the Foundation Trust any agreement or document not requested to be executed as a deed	Joint Chief Executive	Joint Chief Financial Officer
	22. Clinical Audit	Chief Medical Officer	Clinical Directors / Clinical Managers/ Department Heads / Clinical Governance Department
	23. Commercial Sponsorship		
	a) Agreement to proposal	Joint Chief Executive	Joint Chief Financial Officer
	24. Patients' Property (in conjunction with financial advice)		
SFI 16.2.3	a) Ensuring patients and guardians are informed about patients' monies and property procedures on admission	Joint Chief Executive	Joint Chief Nursing Officer
SFI 16.3	b) Prepare detailed written instructions for the administration of patients' property	Joint Chief Nursing Officer	Deputy Chief Nurse
SFI 16.2	c) Informing staff of their duties in respect of patients' property	Joint Chief Nursing Officer	Deputy Chief Financial Officer
SFI 16.5	d) Issuing property valued >£5,000 only on production of a probate letter of administration	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 16.5	e) Deceased Patients Property	Joint Chief Nursing Officer	Deputy Chief Nurse
	25. Patients & Relatives Complaints		
	a) Overall responsibility for ensuring that all complaints are dealt with effectively	Joint Chief Executive	Joint Chief Nursing Officer
	b) Responsibility for ensuring complaints relating to a Directorate are investigated thoroughly.	Joint Chief Nursing Officer	Respective Director
	26. Seal		
SO 8.1	a) The keeping of a register of seal and safekeeping of the seal	Joint Chief Executive	Joint Director of Corporate Affairs
SO 8.4	b) Attestation of seal in accordance with Standing Orders	Joint Chairman	Joint Chief Executive
SFI 18	27. Hospitality		
	a) Keeping of hospitality register	Joint Chief Executive	Joint Director of Corporate Affairs
	b) Applies to both individual and collective hospitality receipt items in excess of £100.00 per item received	Joint Chief Executive	All staff declaration required in Foundation Trust's Hospitality Register
SFI 20	28. Declaration of Interest		
SO 7.0	a) Declare relevant and material interest	Joint Chief Executive	Board of Directors, Joint Executive Management Team, Consultants, Head of Department
SO 7.2	b) Maintaining a register	Joint Chief Executive	Joint Director of Corporate Affairs
SFI 21	29. Data Protection Act		
	a) Review of Foundation Trust's compliance	Joint Chief Executive	Joint Director of Corporate Affairs
SFI 21	30. Records		
	a) Review Foundation Trust's compliance with the Retention of Records Act	Joint Chief Executive	Executive Directors
	b) Retention of records held under Records Management Code of Practice for Health and Social Care	Joint Chief Executive	Executive Directors, Heads of Department
	c) Ensuring the form and adequacy of the financial records of all departments	Joint Chief Financial Officer	Deputy Chief Financial Officer
SFI 21	31. Confidential Information		
	a) Review of the Foundation Trust's compliance with the Caldicott report on protecting patients' confidentiality in the NHS.	Joint Chief Executive	Joint Chief Nursing Officer
	b) Freedom Of Information Act Compliance Code	Joint Chief Executive	Joint Director of Corporate Affairs

SFI 22	32. Authorisation of New Drugs	Joint Chief Executive	Medicines Committee
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SFI 22	33. Authorisation of Research Projects	Joint Chief Executive	R & D Committee
SFI 22	34. Authorisation of Clinical Trials	Joint Chief Executive	R & D Committee
SFI 22	35. Authorisation of Product Trials	Joint Chief Executive	Head of Department with Head of Procurement & Logistics
SFI 22	36. Infectious Diseases & Notifiable Outbreaks	Joint Chief Nursing Officer	Clinical Directors
SFI 22	37. Review of Fire Precautions	Joint Chief Executive	Joint Chief People Officer
SFI 22	38. Health and Safety a) Review of all statutory compliance legislation and Health and Safety requirements including control of Substances Hazardous to Health Regulations	Joint Chief Executive	Joint Chief People Officer
SFI 22	39. Medicines Inspectorate Regulations a) Review Regulations	Joint Chief Executive	Chief Pharmacist
SFI 22	40. Environmental Regulations a) Review of compliance with environmental regulations, for example those relating to clean air and waste disposal	Joint Chief Financial Officer	Joint Director of Estates & Facilities
	41. Relationships with Press a) Non-Emergency General Enquiries b) Emergency Enquiries	Joint Chief Executive	On call Director
		Joint Chief Executive	Head of Communications

Table B – Delegated Financial Limits

DELEGATED FINANCIAL LIMITS (£) (unless otherwise stated, all figures are inclusive of VAT irrespective of recovery arrangements.)

	Board of Directors	Finance and Performance Committee	Senior Leadership Group	Capital Planning & Space	Chief Executive Officer	Chief Financial Officer	Other Executive Officer	Deputy Director of Finance	Delegated Budget Holders (A)	Delegated Budget Managers (B)	Department/ Ward Delegated	Head of Financial Management	Senior Finance Management
1. Approval Process and Delegated Limits													
Initial Revenue and Capital Budget - approval	Yes	No	No	No	No	No	No	No	No	No	No	No	No
<u>Capital approval outside of initial budget</u>													
Approval of new capital business case proposals (within approved total capital budget but subject to critical patient need)	Yes	£500,000	No	£250,000	£50,000	£50,000	No	£50,000	No	No	No	£25,000	£25,000
<u>Revenue approval process outside of initial budget</u>													
Authorisation to Proceed to Bid for new business	Yes	£500,000	No	No	£250,000	£50,000	No	No	No	No	No	No	No
New Revenue Business cases - Approval outside planning cycle	Yes	£500,000	£250,000	No	£50,000	£50,000	No	No	No	No	No	No	No
2. Budget Virement													
Authorisation of Virement (adjustments to budgets) from Reserves/Additional Income	Yes	No	No	No	£2,000,000	£1,000,000	No	£500,000	No	No	No	£250,000	£25,000
Authorisation of Virement (adjustments to budgets) within Divisions	Yes	No	No	No	£2,000,000	£1,000,000	No	£500,000	£20,000	No	No	£250,000	£30,000
3. Cash and Banking													
Investment of Surplus Operating Cash	Yes	No	No	No	£25,000,000	£25,000,000	No	£5,000,000	No	No	No	£2,500,000	No
Petty Cash Disbursements	No	No	No	No	No	Yes	Yes	Yes	No	No	No	Yes	Yes
4. Capital Assets													
Disposal and Condemnations of Capital Assets - Items obsolete, unserviceable, irreparable or cannot be cost-effectively repaired	Yes	No	No	No	Yes	£50,000	No	£25,000	No	No	No	£15,000	No
All leases and ALL property purchase contracts and Termination: Where Board approval to the business case has been given and procurement process has been followed: For leases authorisation level relates to cost over total contract period.	Yes	No	No	No	250000	£250,000	No	No	No	No	No	No	No
5. Losses and Special Payments (reported to Audit Committee)													
<u>Losses</u>													
Fruitless payments (including abandoned Capital Schemes) and constructive losses	Yes	No	No	No	Yes	Yes	£5,000	No	No	No	No	No	No
<u>Other Losses</u>													
Losses of cash due to theft, fraud, overpayment & others.	Yes	No	No	No	Yes	Yes	£5,000	£5,000	No	No	No	£500	No
Bad debts and claims abandoned.	Yes	No	No	No	Yes	Yes	£5,000	£5,000	No	No	No	£500	No
Damage to buildings, fittings, furniture and equipment and loss of equipment and property in stores and in use	Yes	No	No	No	Yes	Yes	£20,000	No	No	No	No	No	No
Culpable causes (eg fraud, theft, arson).	Yes	No	No	No	Yes	Yes	£5,000	£5,000	No	No	No	£500	No
<u>Special Payments</u>													
Compensation payments by Court Order	Yes	No	No	No	Yes	Yes	£5,000	No	No	No	No	No	No
Extra contractual payments to contractors	Yes	No	No	No	Yes	Yes	£5,000	No	No	No	No	No	No
<u>Ex-gratia Payments:-</u>													
To patients / staff for loss of personal effects	Yes	No	No	No	£10,000	£5,000	£1,000	£1,000	No	No	No	£100	No
Other ex-gratia payments	Yes	No	No	No	£10,000	£5,000	£1,000	£1,000	No	No	No	£100	No
6. Patients Property (Release of property of a deceased patient)													
Up to £5,000													Production of Probate or Letters of Administration shall be required before any of the property is released
Over £5,000													Forms of indemnity shall be obtained
7. Income													Threshold limits represent the contract's lifetime value
Renewal of existing contracts and new contracts with business case approval	Yes	No	No	No	£10,000,000	£1,000,000	One approval - £1,000,000 Two approvals - £3,000,000	£1,000,000	£250,000	No	No	£500,000	No
Debtor Request Forms	N/A	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Authorisation of credit notes/Cancellation of invoices	N/A	No	No	No	Yes	Yes	No	Yes	No	No	No	Yes	Yes
8. Non-Pay Expenditure inc Capital													Threshold limits represent the contract's lifetime value

Authorisation of Non-Pay Expenditure - including invoice approval, award, signing of contract, contract variations, change notices and requisitioning etc (In addition to approval, all Purchase orders need agreement and sign off from either a member of the Procurement team or a senior Finance colleague (8b and above).)	Yes	No	No	No	£5,000,000	£1,000,000	One approval - £1,000,000 Two approvals - £3,000,000	£1,000,000	£250,000	£30,000	£5,000	£50,000	£30,000
Authorisation of Purchase credit notes	N/A	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Waiving procurement requirements detailed in Section 11 (Ex VAT)	Yes	£500,000	No	No	£250,000	£150,000	No	£75,000	No	No	No	£50,000	No

9. Sections 9a and 9b are ex VAT unless otherwise specified.		Threshold limits represent the contract's lifetime value e.g. a 5-year contract of £25,000 per year requires £125,000 method and authorisation.
9.a Procurement Process for Products & Services		
Quotations for all purchases : 1 written quote		under £10,000
Quotations - where possible, obtain a minimum of 3 written quotations		£10,000 to <£25,000
Formal quotation process run by procurement - Minimum number invited to quote -3		£25,000 to <£75,000
Formal Local Tender- Minimum number invited to tender -4		£75,001 to Procurement Regulation Thresholds including VAT
The Procurement Regulation processes apply		over Procurement Regulation Thresholds including VAT
9.b Procurement Process for Building & Estates Engineering Procurement		
Quotations for all purchases : 1 written quote		under £10,000
Quotations - where possible, obtain a minimum of 3 written quotations		£10,000 to <£25,000
Formal quotation process run by procurement - Minimum number invited to quote -3		£25,000 to <£100,000
Formal Local Tender- Minimum number invited to tender -4		£100,001 to Procurement Regulation Thresholds including VAT
The Procurement Regulation processes apply		over Procurement Regulation Thresholds including VAT

	Charitable Funds Committee	Chair plus Chief Financial Officer	Deputy Director of Finance	Nominated Fund Manager
10. Funds Held on Trust				
Expenditure authorisation (per request)	Yes	£10,000	£2,000	£500

Table C – Establishment and Pay Control

Establishment delegation

	Approve Increases to Establishment (new post or unfunded change) incremental	Approve Changes to Structure within existing establishment & within level of financial authority	New Post(s) matched by Post(s) disestablished for skill mix changes - cost neutral or delivering a financial saving in year	Appointing to Posts in Establishment
Joint Chief Executive	Yes	Yes	Yes	Yes
Joint Chief Financial Officer	No	Yes	Yes	Yes
Other Director	No	Yes	Functional Director plus Joint Chief Financial Officer	Yes
Deputy Director / Associate Director / Head of Service	No	Yes	No	Yes
Budget Holder/Manager	No	Yes	No	Yes

Pay delegation

Officer	Joint Chief Executive	Joint Chief Financial Officer	Other Director	Deputy Director / Associate Director / Head of Service	Budget Holder	Budget Manager
Certify Time Sheets - completion and authorisation of positive reporting forms	Yes	Yes	Yes	Yes	Yes	Yes
Agency & Temporary Staff*	Yes	Yes	Yes	Yes	No	No
Increase of Consultant Pas in excess of Whole-time (10pas)	Yes	Yes	Yes	Yes	Yes	No
Additional recurring allowances excluding Consultant PA's and Contractual Payments	Yes	Yes	Yes	Yes	Yes	No
Termination Forms	Yes	Yes	Yes	Yes	Yes	Yes
Lease Cars approvals;	Yes	Yes	No	No	No	No
Staff Appointment forms*	Yes	Yes	Yes	Yes	Yes	Yes
Annual leave buy back (rostered staff only)	Yes	Yes	Yes	Yes	Yes	Yes
Annual Leave C/ Fwd	Yes	Yes	Yes	Up to 1 week of basic contracted hours		
Compassionate and special leave	Yes	Yes	Yes	Up to 6 days		
Unpaid leave	Yes	Yes	Yes	Up to 5 days		
Approval of business travel and subsistence expenses (per claim) maximum limit	£5,000	£5,000	£1,500	£1,500	£500	£500
Salary Changes	Yes	Yes	Yes	No	No	No
Salary Advances	Yes	Yes	Yes	No	No	No
Salary arrears of Pay authorisation	Yes	Yes	£10,000	No	No	No
Overtime and On Call within T&Cs of Service	Yes	Yes	Yes	Yes	Yes	Yes
Overtime and On Call outside T&Cs of Service	Yes	Yes	Yes	No	No	No
Relocation Expenses (In accordance with policy)	£6,000	£6,000	£6,000	No	No	No
Voluntary Severance terms & payments	Yes	Yes	No	No	No	No
Redundancy	£50,000	£50,000	No	No	No	No
Premium Payments (Medical Staff)	Yes	Yes	Yes	No	No	No
Officer	Change Forms which do not affect pay – eg ESR Personal Data Changes	Increase in Hours	Increase in Banding	Acting Up Arrangements	Extension to Fixed Term Contract	Commencement Forms* (these are forms which notify payroll of the start of a new employee to an established post)
Within Authorised Financial Limits						
Within Establishment						
Joint Chief Executive	Yes	Yes	Yes	Yes	Yes	Yes
Joint Chief Financial Officer	Yes	Yes	Yes	Yes	Yes	Yes
Other Director	Yes	Yes	No	Yes	Yes	Yes
Deputy Director / Associate Director / Head of Service	Yes	Yes	No	Yes	Yes	Yes
Budget Holder	Yes	Yes	No	Yes	Yes	Yes
Budget Manager	Yes	Yes	No	Yes	Yes	Yes

In exceptional circumstances the Joint Chief Executive may authorise other employees than those listed to authorise those items on the previous page

New posts include changes which are entered ESR where a new post is added, even where this is on the basis of deleting existing posts to support the change

* Note that additional requirements apply in respect of engagement of consultants and non clinical agency staff

Definitions:

Staff Appointment Form – approval to employ a particular individual

Staff Commencement Form – provision of details to payroll regarding a new employee, including salary, cost centre and personal data

These relate to appointments / commencements to approved posts only – they do not confer authority to approve new or changed posts.

Table D – Summary of Minimum Retention Periods for Records

No.	Class of Document	Retention Period
	FINANCIAL	
	Salaries and Wages Records	10 Years after the end of the financial year to which they relate.
	Pay sheets and records of unpaid salaries and wages.	6 years after the end of the financial year to which they relate.
1	Principal ledger records including cashbook, ledgers and journals.	6 Years after the end of the financial year to which they relate.
2	Bills, Receipts and Cleared Cheques.	6 Years after the end of the financial year to which they relate.
	Debtors Records.	2 years after the end of the financial year in which they are paid or are written off, but at least 6 years in respect of any unpaid account which has not yet been written off.
1	Creditor Payments Records	6 Years after the end of the financial year to which they relate.
2	Requisitions	6 Years after the end of the financial year to which they relate.
3	Minor accounting records; pass-books, bank statements, deposit slips, cheques; petty cash expenditure accounts, travel and subsistence records, minor vouchers, duplicate receipt books etc.	2 years after the end of the financial year to which they relate.
4	Cost accounts prepared in accordance with the directions of the Secretary Of State or at the request of the department.	6 years after the end of the financial year to which they relate.
	Tax Forms	6 years after the end of the financial year to which they relate.
1	V.A.T Records	6 years after the end of the financial year to which they relate.
2	Budgets	6 years after the end of the financial year to which they relate.
3	Major establishment records including personal files, letters or appointments, contract references and related correspondence and records of leave.	6 years after the officer leaves the services of the hospital or on the date on which the officer would reach the age of 70, which ever is the later. Provided that if an adequate summary of the personal and health record is kept for this period, the main records may be destroyed after the officer leaves the hospital's service.
1	Stores Records - Major (Stores Ledger Etc.)	6 years after the end of the financial year to which they relate.
2	Stores Records – Minor (requisitions, issue notes, transfer vouchers, goods received books, delivery notes etc)	2 years after the end of the financial year to which they relate.
3	Audit Reports.	6 years after the formal clearance by the appointed auditor.
4	Accounts – Annual (Final - One set only)	20 years after the end of the financial year to which they relate.
5	Accounts – Working Papers	6 years after the end of the financial year to which they relate.
6	Documents other than those of permanent relevance in relation to trust funds and the terms of any trusts administered by health authorities.	6 years after the financial year in which the trust monies are finally spent or the gift in kind was accepted.
	NON-FINANCIAL	
1	Property Acquisitions / Disposal Records	Permanent
2	Buildings and engineering works, inclusive of projects abandoned or deferred - key records (e.g. final accounts, surveys, site plans, bills of quantities)	Permanent
3	Contracts – non sealed (other) on termination	6 years after the end of the financial year to which they relate.
4	Contracts – sealed and associated records	6 years after the end of the financial year to which they relate.
5	Tenders - Unsuccessful	6 years after the end of the financial year to which they relate.
6	Inventories (not in current use) of items having a life of less than 5 years	2 years after the end of the financial year to which they relate
7	Records of custody and transfer of keys.	3 years after the end of the financial year to which they relate.
8	Patient activity data	3 years after the end of the financial year to which they relate.