

**SCHEME OF  
RESERVATION  
AND DELEGATION**



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## RECORD OF AMENDMENTS

NO	SECTION	DATE
1	Updated document Issued for implementation	July 2007
2	Document Updated	November 2008
3	Document Updated	May 2009
4	Document Updated	May 2010
5	Document Updated	August 2011
6	Document Updated	May 2013
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## 1. SCHEDULE OF DELEGATED MATTERS

### DELEGATED MATTERS

Delegated Matter
STANDING ORDERS/STANDING FINANCIAL INSTRUCTIONS

**TABLE A**

Delegated Matter	Reference No.
AUDIT ARRANGEMENTS	1
AUTHORISATION OF CLINICAL TRIALS	2
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BANK/OPG ACCOUNTS (EXCLUDING CHARITABLE FUND ACCOUNTS)	4
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<b>Delegated Limit</b>	<b>Reference No.</b>
<b>Charitable Funds</b>	<b>1</b>
<b>Losses and Special Payments</b>	<b>2</b>
<b>Petty Cash Disbursements</b>	<b>3</b>
<b>Requisitioning Goods And Services And Approving Payments</b>	<b>4</b>
Agency Staff	4.1
Revenue Requisitions (including call off requisitions)	4.2
Maintenance contract requisitions	4.3
Capital Requisitions	4.4
Purchase order approval	4.5
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## **2 INTRODUCTION**

### **2.1. Reservation of Powers**

SO 5.1 of the Standing Orders provides that "subject to such directions as may be given by the Secretary of State, the Trust Board may make arrangements for the exercise, on behalf of the Trust, of any of its functions by a committee or sub-committee or by the Chair or a director or by an officer of the Trust, in each case subject to such restrictions and conditions as the Board thinks fit". The Code of Accountability also requires that there should be a formal schedule of matters specifically reserved to the Trust Board.

The purpose of this document is to detail how the powers are reserved to the Board of Directors, while at the same time delegating to the appropriate level the detailed application of Trust policies and procedures. However, the Board of Directors remains accountable for all of its functions, even those delegated to committees, sub committees, individual directors or officers and would therefore expect to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.

### **2.2. Role of the Chief Executive**

All powers of the Trust which have not been retained as reserved by the Board of Directors or delegated to an executive committee or sub-committee shall be exercised on behalf of the Board of Directors by the Chief Executive. The Chief Executive shall prepare a Scheme of Delegation identifying which functions they shall perform personally and which functions have been delegated to other directors and officers for operational responsibility.

All powers delegated by the Chief Executive can be re-assumed by them should the need arise. As Accountable Officer the Chief Executive is accountable to the Accounting Officer of the Department of Health for the funds devolved to the Trust.

### **2.3 Caution over the Use of Delegated Powers**

Powers are delegated to directors and officers on the understanding that they would not exercise delegated powers in a manner which in their judgement was likely to be a cause for public concern.

### **2.4 Absence of Directors or Officer to Whom Powers have been Delegated**

In the absence of a director or officer to whom powers have been delegated those powers shall be exercised by that director or officer's superior unless alternative arrangements have been approved by the Board of Directors. If the Chief Executive is absent powers delegated to them may be exercised by the nominated officer acting in their absence after taking appropriate advice from the Director of Finance.

If it becomes clear to the Board of Directors that the Accounting Officer is incapacitated and will be unable to discharge their responsibilities over a period of four weeks or more, the Board of Directors should appoint an acting Accounting Officer, usually the Director of Finance, pending the Accounting Officers return. The same applies if, exceptionally, the Accounting Officer plans an absence of more that four weeks during which they cannot be contacted.



### **3. RESERVATION OF POWERS TO THE BOARD OF DIRECTORS**

#### **3.1 Accountability**

The NHS Code of Conduct and Code of Accountability which has been adopted by the Trust requires the Board of Directors to determine those matters on which decisions are reserved unto itself. Board members share corporate responsibility for all decisions of the Board. These reserved matters are set out in paragraphs 3.3 to 3.10 below.

Decisions reserved to the board generally represent matters for which it is held accountable to the Secretary of State, while at the same time delegating to the appropriate level the detailed application of Trust policies and procedures. However, the Trust Board remains accountable for all of its functions, even those delegated to individual committees, sub-committees, directors or officers and would therefore expect to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.

#### **3.2 Duties**

It is the Board's duty to:

- act within statutory financial and other constraints;
- be clear what decisions and information are appropriate to the Board of Directors and draw up Standing Orders, a schedule of decisions reserved to the Board and Standing Financial Instructions to reflect these,
- 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;
- establish performance and quality measures that maintain the effective use of resources and provide value for money;
- specify its requirements in organising and presenting financial and other information succinctly and efficiently to ensure the Board can fully undertake its responsibilities;
- establish Audit and Remuneration Committees on the basis of formally agreed terms of reference that set out the membership of the sub-committee, the limit to their powers, and the arrangements for reporting back to the main Board.

#### **3.3 General Enabling Provision**

The Board of Directors may determine any matter, for which it has authority, it wishes in full session within its statutory powers.

#### **3.4 Regulations and Control**

- Approval of Standing Orders (SOs), a schedule of matters reserved to the Board of Directors and Standing Financial Instructions for the regulation of its proceedings and business.
- Suspend Standing Orders.
- Vary or amend the Standing Orders.
- Ratification of any urgent decisions taken by the Chair and Chief Executive in public session in accordance with the Standing Orders.
- Approval of a scheme of delegation of powers from the Board of Directors to Committees.
- Requiring and receiving the declaration of Board members' interests which may conflict with those of the Trust and determining the extent to which that director may remain involved with the matter under consideration.
- Requiring and receiving the declaration of officers' interests which may conflict with those of the Trust.
- Approval of arrangements for dealing with complaints.

- Adoption of the organisational structures, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications thereto.
- To receive reports from committees including those which the Trust is required by legislation or regulation to establish and to take appropriate action thereon.
- To confirm the recommendations of the Trust's committees where the committees do not have executive powers.
- Approval of arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust.
- To establish terms of reference and reporting arrangements of all committees and sub-committees that are established by the Board of Directors.
- Approval of arrangements relating to the discharge of the Trust's responsibilities as a bailer for patients' property.
- Authorise use of the seal.
- Ratify or otherwise instances of failure to comply with Standing Orders brought to the Chief Executive's attention in accordance with Standing Orders.
- Disciplining Board members' or employees who are in breach of Statutory Requirements or Standing Orders.
- Approval of the Trust's Major Incident Plan.

### **3.5 Appointments / Dismissal**

- Appoint the Vice Chair of the Board of Directors.
- The appointment and dismissal of committees (and individual members) that are directly accountable to the Board of Directors.
- The appointment, appraisal, disciplining and dismissal of Executive Directors and disciplinary procedures of the Trust.
- Confirm the appointment of members of any committee of the Trust or the appointment of representatives on outside bodies.
- The ratification of appointment of senior medical staff.
- Approve proposals received from the Remuneration Committee regarding the Chief Executive, Directors and senior employees.

### **3.6 Policy Determination**

The approval of Trust management policies including:

- Human Resources policies incorporating the arrangements for the appointment, removal and remuneration of staff.
- Approve procedure for declaration of hospitality and sponsorship.
- Ensure proper and widely publicised procedures for voicing complaints, concerns about misadministration, breaches of Code of Conduct, and other ethical concerns.
- Approve a list of employees authorised to make short term borrowings on behalf of the Trust.

### **3.7 Strategy and Business Plans and Budgets**

- Definition of the strategic aims and objectives of the Trust.
- 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.

- Approval and monitoring of the Trust's strategy for the management of risk.
- Approval annually of plans in respect of the application of available financial resources.
- Overall approval of programmes of investment to guide the letting of contracts for the supply of clinical services.
- Approve Outline and Final Business Cases for Capital Investment.
- Approve budgets.
- Approve annually Trust's proposed business plan
- Ratify proposals for acquisition, disposal or change of use of land and/or buildings
- Approve PFI proposals.
- Approve proposals on individual contracts, including purchase orders (other than NHS contracts) of a capital or revenue nature amounting to, or likely to amount to over £500,000 per annum or £1,500,000 in total if the period of the contract is longer than 3 years.
- Approve proposals in individual cases for the write off of losses or making of special payments above the limits of delegation to the Chief Executive and Director of Finance.
- Approve proposals for action on litigation against or on behalf of the Trust where the likely financial impact is expected to exceed £10,000 or contentious or novel or likely to lead to extreme adverse publicity, excluding claims covered by the NHS risk pooling schemes.
- Review use of NHS risk pooling schemes.
- Approve the opening of bank accounts.
- Approve individual compensation payments.

### **3.8 Audit Arrangements**

To approve audit arrangements (including arrangements for separate audit funds held on trust) and receive reports of the Audit Committee meetings and take appropriate action:

- Receive the annual management letter received from the external auditor and agreement of proposed action, taking account of the advice, where appropriate, of the Audit Committee.
- Receive an annual report from the Internal Auditor and agree action on recommendations where appropriate of the Audit Committee.



## 4 DELEGATION OF POWERS

### 4.1 Delegation to Committees

The Board of Directors may determine that certain of its powers shall be exercised by Standing Committees. The composition and terms of reference of such committees shall be that determined by the Board of Directors from time to time taking into account where necessary the requirements of the Secretary of State and/or the Charity Commissioners (including the need to appoint an Audit Committee and a Remuneration and Terms of Service Committee). The Board of Directors shall determine the reporting requirements in respect of these committees. In accordance with SO 6.1 committees may not delegate executive powers to sub-committees unless expressly authorised by the Board of Directors.

### 4.2 Delegation to Officers

4.2.1 Standing Orders and Standing Financial Instructions set out in some detail the financial responsibilities of the Chief Executive, the Director of Finance and other directors.

4.2.2 The following responsibilities are defined through the Accountable Officer Memorandum for Chief Executives of NHS Trusts:

The Accountable Officer has responsibility for ensuring that the Trust carries out its' functions in a way that ensures proper stewardship of public money and assets.

The specific personal responsibilities of a Trust Accounting Officer:

- The propriety and regularity of the public finances for which they are answerable;
- The keeping of proper accounts;
- Prudent and economical administration
- The avoidance of waste and extravagance; and
- The efficient and effective use of all the resources in their charge.

Accounting Officers must make sure that their arrangements for delegation promote good management and that they are supported by the necessary staff with an appropriate balance of skills. Arrangements for internal audit should accord with the objectives, standards and practices set out in the *NHS Internal Audit Standards*.

### 4.2.3 Schedule of Delegation

Delegated matters in respect of decisions which may have a far reaching effect must be reported to the Chief Executive. The '**Delegated to**' authority is in accordance with the: Standing Orders and Standing Financial Instructions. The '**Operational Responsibility**' shown below is the lowest level to which authority is delegated.

Table A - Delegated Authority,  
Table B - Delegated Financial Limits,

Delegation to lower levels is only permitted with written approval of the Chief Executive who will, before authorising such delegation, consult with other Senior Managers as appropriate. All items concerning Finance must be carried out in accordance with Standing Financial Instructions and Standing Orders.



## Delegated Authority

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
<b>1. Standing Orders/Standing Financial Instructions</b>		
a) Final authority in interpretation of Standing Orders	Chair	Chair
b) Notifying Directors and employees of their responsibilities within the Standing Orders and Standing Financial Instructions and ensuring that they understand the responsibilities	Chief Executive	Executive Director/Head of Department
c) Responsibility for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming with Standing Orders, Financial instructions and financial procedures	Chief Executive	All Directors and Employees
d) Suspension of Standing Orders	Board of Directors	Board of Directors
e) Review suspension of Standing Orders	Audit Committee	Audit Committee
f) Variation or amendment to Standing Orders	Board of Directors	Board of Directors
g) Emergency powers relating to the authorities retained by the Board of Directors.	Chair and Chief Executive with two non-executives	Chair and Chief Executive with two non-executives
h) Disclosure of non-compliance with Standing Orders to the Chief Executive (report to the Board of Directors).	All staff	All staff
i) Disclosure of non-compliance with SFIs to the Director of Finance (report to the Audit Committee)	All staff	All staff
j) Advice on interpretation or application of SFIs and this Scheme of Delegation	Director of Finance/Company Secretary	Director of Finance/Company Secretary/Internal Audit

**Table A - Delegated Matters**

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
<b>1. Audit Arrangements</b>		
a) Ensure an adequate internal and external audit services, for which they are accountable, is provided (and involve the Audit Committee in the selection process when / if an audit service provider is changed.)	Director of Finance	Director of Finance
b) Review, appraise and report in accordance with NHS Internal Audit Standards and best practice.	Audit Committee	Head of Internal Audit
c) Provide an independent and objective view on internal control and probity.	Audit Committee	Internal Audit / External Audit
d) Ensure cost-effective audit service.	Audit Committee	Director of Finance
e) Implement recommendations	Chief Executive	Relevant Officers
<b>2. Authorisation of Clinical Trials &amp; Research Projects</b>	Chief Executive	Medical Director
<b>3. Authorisation of New Drugs</b>	Chief Executive	Drugs and Therapeutics Committee
<b>4. Bank/OPG Accounts/Cash (Excluding Charitable Fund (Funds Held on Trust) Accounts)</b>		
a) Operation: <ul style="list-style-type: none"> <li>Managing banking arrangements and operation of bank accounts (Board of Directors approves arrangements)</li> </ul>	Director of Finance	Assistant Director of Finance

TABLE A.2

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
<ul style="list-style-type: none"> <li>• Opening bank accounts</li> <li>• Authorisation of transfers between Trust bank accounts</li> <li>• Approve and apply arrangements for the electronic transfer of funds</li> <li>• Authorisation of:               <ul style="list-style-type: none"> <li>- OPG schedules</li> <li>- BACS schedules</li> <li>- Automated cheque schedules</li> <li>- Manual cheques</li> </ul> </li> </ul> <p>b) Investments:</p> <ul style="list-style-type: none"> <li>• Investment of surplus funds in accordance with the Trusts investment policy</li> <li>• Preparation of an investment procedures</li> </ul> <p>c) Petty Cash</p>	<p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p>	<p>Director of Finance</p> <p>To be completed in accordance with bank mandate/internal procedures</p> <p>To be completed in accordance with bank mandate/internal procedures</p> <p>To be completed in accordance with bank mandate/internal procedures</p> <p>Deputy Director of Finance</p> <p><b>Refer To Table B Delegated Limits</b></p>
<p><b>5. Capital Expenditure</b></p>		
<p>a) Programme:</p> <ul style="list-style-type: none"> <li>• Ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on business plans / Service development Strategy</li> <li>• Preparation of Capital Investment Programme</li> <li>• Preparation of a business case</li> <li>• Financial monitoring and reporting on all capital scheme expenditure including variations to contract</li> <li>• Authorisation of capital requisitions</li> <li>• Assessing the requirements for the operation of the construction industry taxation deduction scheme.</li> <li>• Responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost.</li> <li>• Ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences.</li> <li>• Issue procedures to support:               <ul style="list-style-type: none"> <li>○ capital investment</li> <li>○ Staged payments</li> </ul> </li> <li>• Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.</li> <li>• Issuing the capital scheme project manager with specific authority to commit capital, proceed / accept tenders in accordance with the SO's and SFI's</li> </ul> <p>b) Private Finance:</p> <ul style="list-style-type: none"> <li>• 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</li> </ul>	<p>Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Director of Finance</p> <p>Chief Executive</p> <p>Chief Executive</p>	<p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Refer to Table B Delegated Limits</p> <p>Deputy Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Deputy Director of Finance</p> <p>Director of Finance,</p> <p>Director of Finance</p>
<p>c) Leases (property and equipment)</p>		

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
<ul style="list-style-type: none"> <li>Granting and termination of leases with Annual rent &lt; £100k</li> <li>Granting and termination of leases of &gt; £100k should be reported to the Board of Directors</li> </ul>	<p>Chief Executive</p> <p>Board of Directors</p>	<p>Director of Finance</p> <p>Chief Executive / Director of Finance</p>
<b>6. Clinical Audit</b>	Chief Executive	Director of Nursing and Quality
<b>7. Commercial Sponsorship</b>		
<ul style="list-style-type: none"> <li>Agreement to proposal</li> </ul>	Chief Executive	Director of Finance
<b>8. Complaints (Patients &amp; Relatives)</b>		
a) Overall responsibility for ensuring that all complaints are dealt with effectively	Chief Executive	Director of Nursing and Quality
b) Responsibility for ensuring complaints relating to a division / department are investigated thoroughly.	Chief Executive	Heads of Department
c) Medico - Legal Complaints Coordination of their management.	Chief Executive	Director of Nursing and Quality
<b>9. Confidential Information</b>		
Review of the Trust's compliance with the Caldicott report on protecting patients' confidentiality in the NHS	Chief Executive	Medical Director/Information Governance Manager
Freedom of Information Act compliance code	Chief Executive	Chief Operating Officer/Information Governance Manager
<b>10. Data Protection Act</b>		
Review of Trust's compliance	Chief Executive	Medical Director/Information Governance Manager
<b>11. Declaration of Interest</b>		
<ul style="list-style-type: none"> <li>Maintaining a register</li> </ul>	Chief Executive	Company Secretary
<ul style="list-style-type: none"> <li>Declaring relevant and material interest</li> </ul>	Board of Directors	Board of Directors / All Staff
<b>12. Disposal and Condemnations</b>		
<ul style="list-style-type: none"> <li>Items obsolete, redundant, irreparable or cannot be repaired cost effectively</li> </ul>	Director of Finance	Budget Holder Refer to Table B Delegated Limits
<ul style="list-style-type: none"> <li>Develop arrangements for the sale of assets</li> </ul>		
<ul style="list-style-type: none"> <li>Disposal of Protected Property (as defined in the Terms of Authorisation)</li> </ul>	Chief Executive (with authorisation of the Independent Regulator)	Chief Executive
<b>13. Environmental Regulations</b>		
Review of compliance with environmental regulations, for example those relating to clean air and waste disposal	Chief Executive	Director of Finance
<b>14. External Borrowing</b>		
a) Advise Trust Board of the requirements to repay / draw down Public Dividend Capital.	Director of Finance	Assistant Director of Finance
b) Approve a list of employees authorised to make short term borrowings on behalf of the Trust.	Board of Directors	Director of Finance
c) Application for draw down of Public Dividend Capital, overdrafts and other forms of external borrowing.	Chief Executive / Director of Finance	Director of Finance
d) Preparation of procedural instructions concerning applications for loans and	Director of Finance	Assistant Director of Finance



DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
a) Maintenance & Update on Trust Financial Procedures  b) Responsibilities:- <ul style="list-style-type: none"> <li>• Implement Trust's financial policies and co-ordinate corrective action.</li> <li>• Ensure that adequate records are maintained to explain Trust's transactions and financial position.</li> <li>• Providing financial advice to members of the Board of Directors and staff.</li> <li>• Ensure that appropriate statutory records are maintained.</li> <li>• Designing and maintaining compliance with all financial systems</li> </ul>	Director of Finance  Director of Finance	Deputy Director of Finance/Senior Assistant Director of Finance and Assistant Director of Finance  Deputy Director of Finance
<b>17. Fire precautions</b> <ul style="list-style-type: none"> <li>• Ensure that the Fire Precautions and prevention policies and procedures are adequate and that fire safety and integrity of the estate is intact.</li> </ul>	Chief Executive	Director of Finance/Director of Nursing and Quality
<b>18. Fixed Assets</b>		
a) Maintenance of asset register including asset identification and monitoring  b) Ensuring arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with CONCODE and ESTATECODE.  c) Calculate and pay capital charges in accordance with the requirements of the Independent Regulator  d) Responsibility for security of Trust's assets including notifying discrepancies to the Director of Finance and reporting losses in accordance with Trust's procedures	Chief Executive  Director of Finance  Director of Finance  Chief Executive	Director of Finance/ Deputy Director of Finance / Capital Asset Accountant  Director of Finance/ Deputy Director of Finance / Capital Asset Accountant  Deputy Director of Finance/ Capital Asset Accountant  All staff
<b>19. Fraud, Bribery &amp; Corruption (See also 36)</b>		
a) Monitor and ensure compliance with NHS contractual requirements on fraud, bribery and corruption including the appointment of the Local Counter Fraud Specialist.  b) Notify NHS Protect of all Frauds and, if appropriate, External Audit	Chief Executive and Director of Finance  Director of Finance	Local Counter Fraud Specialist.  Local Counter Fraud Specialist.
<b>20. Funds Held on Trust (Charitable and Non Charitable Funds)</b>		
a) Management: <ul style="list-style-type: none"> <li>• Funds held on trust are managed appropriately.</li> </ul> b) Maintenance of authorized signatory list of nominated fund holders. c) Expenditure Limits d) Developing systems for receiving donations e) Dealing with legacies f) Fundraising Appeals	Charitable Funds Committee  Director of Finance  Director of Finance  Director of Finance  Charitable Funds Committee	Assistant Director of Finance  Assistant Director of Finance  Refer To Table B Delegated Limits Assistant Director of Finance Assistant Director of Finance Deputy Director of Finance

TABLE A.6

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
<ul style="list-style-type: none"> <li>▪ Preparation and monitoring of budget</li> <li>▪ Reporting progress and performance against budget.</li> </ul> <p>g) Operation of Bank Accounts:</p> <ul style="list-style-type: none"> <li>• Managing banking arrangements and operation of bank accounts</li> <li>• Opening bank accounts</li> </ul> <p>h) Investments:</p> <ul style="list-style-type: none"> <li>• Nominating deposit taker</li> <li>• Placing transactions</li> </ul> <p>i) Regulation of funds with Charities Commission</p>	<p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Charitable Funds Committee</p> <p>Director of Finance</p> <p>Director of Finance</p>	<p>Fund Raising Manager with advice from Divisional Accountant.</p> <p>Fund Raising Manager with advice from Divisional Accountant.</p> <p>Assistant Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Charitable Funds Committee</p> <p>Assistant Director of Finance</p>
<b>21. Health and Safety</b>		
<p>Review of all statutory compliance with legislation and Health and Safety requirements including control of Substances Hazardous to Health Regulations</p>	<p>Chief Executive</p>	<p>Risk Manager</p>
<b>22. Hospitality/Gifts (Acceptance of)</b>		
<p>a) Keeping of hospitality register</p> <p>b) Applies to both individual and collective hospitality receipt items. See Appendix B for limits.</p>	<p>Chief Executive</p>	<p>Company Secretary</p> <p>All staff declaration required in Trust's Hospitality Register</p>
<b>23. Infectious Diseases &amp; Notifiable Outbreaks</b>	<p>Chief Executive</p>	<p>Medical Director /Infection control officer</p>
<b>24. Information Management &amp; Technology</b>		
<ul style="list-style-type: none"> <li>• Developing systems in accordance with the Trust's IM&amp;T Strategy.</li> <li>• Implementing new systems ensure they are developed in a controlled manner and thoroughly tested.</li> <li>• Seeking third party assurances regarding systems operated externally.</li> <li>• Ensure that contracts for computer services define responsibility re security, privacy, accuracy, completeness and timeliness of data during processing and storage.</li> <li>• Ensure that risks to the Trust from use of IT are identified and considered and that disaster recovery plans are in place.</li> </ul>	<p>Medical Director</p> <p>Chief Operating Officer</p> <p>Medical Director</p>	<p>Head of IT</p> <p>Head of IT/Information Governance Manager</p> <p>Head of IT</p>
<b>25. Legal Proceedings</b>		
<p>a) Engagement of Trust's Solicitors / Legal Advisors</p> <p>b) Approve and sign all documents which will be necessary in legal proceedings, i.e. executed as a deed.</p> <p>c) Sign on behalf of the Trust any agreement or document not requested to be executed as a deed.</p>	<p>Chief Executive</p> <p>Chief Executive/Chair</p> <p>Chief Executive</p>	<p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p>
<b>26. Losses, Write-off &amp; Compensation</b>		

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
a) Prepare procedures for recording and accounting for losses and special payments  <u>Losses</u> Losses of cash due to theft, fraud, overpayment & others.  Fruitless payments (including abandoned Capital Schemes)  Bad debts and claims abandoned.  Damage to buildings, fittings, furniture and equipment and loss of equipment and property in stores and in use due to:  Culpable causes (e.g. fraud, theft, arson).	Director of Finance	Deputy Director of Finance
	Director of Finance	Director of Finance
Reviewing appropriate requirement for insurance claims	Director of Finance	Director of Finance
d) A register of all of the payments should be maintained by the Finance Department and made available for inspection	Director of Finance	Director of Finance
e) A report of all of the above payments should be presented to the Finance Committee	Director of Finance	Director of Finance
<u>Special Payments</u> Compensation payments by Court Order	Chief Executive	Director of Finance
Exgratia Payments:-		
<ul style="list-style-type: none"> <li>• To patients/staff for loss of personal effects</li> </ul>		
<ul style="list-style-type: none"> <li>• For clinical negligence after legal advice</li> </ul>		
<ul style="list-style-type: none"> <li>• For personal injury after legal advice</li> </ul>		
<ul style="list-style-type: none"> <li>• Other clinical negligence and personal injury</li> </ul>		
<ul style="list-style-type: none"> <li>• Other ex-gratia payments</li> </ul>		
<b>27. Meetings</b>		
a) Calling meetings of the Trust Board	Chair	Company Secretary
b) Chair all Trust Board meetings and associated responsibilities	Chair	Chair
<b>28. Medical</b>		
<ul style="list-style-type: none"> <li>• Clinical Governance arrangements</li> </ul>	Medical Director	Medical Director
<ul style="list-style-type: none"> <li>• Medical Leadership</li> </ul>	Medical Director	Medical Director
<ul style="list-style-type: none"> <li>• Programmes of medical education</li> </ul>	Medical Director	Medical Director
<ul style="list-style-type: none"> <li>• Medical staffing plans</li> </ul>	Medical Director	Medical Director
<ul style="list-style-type: none"> <li>• Medical Research</li> </ul>	Medical Director	Medical Director
<b>29. Non Pay Expenditure</b>		
a) Maintenance of a list of managers authorised to place requisitions/orders and accept goods in accordance with Table B	Chief Executive	Procurement and Commercial Services Manager/Director of Finance/Chief Pharmacist (restricted to Pharmaceutical products only)
b) Obtain the best value for money when requisitioning goods / services	Chief Executive	Procurement and Commercial Services Manager/Director of Finance/Chief Pharmacist
c) Non-Pay Expenditure for which no specific budget has been set up and which is not subject to funding under delegated powers of virement.	Chief Executive	Director of Finance/ Deputy Director of Finance

TABLE A.8

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
<p>(Subject to the limits specified above in (a))</p> <p>d) Develop systems for the payment of accounts</p> <p>e) Prompt payment of accounts</p> <p>f) Financial Limits for ordering / requisitioning goods and services</p> <p>g) Approve prepayment arrangements</p> <p>h) Controls in place to match invoices to purchase orders using a 3 way matching system – invoice lines to purchase order lines, quantity and price and receipts. Price tolerance is £10 or 10% of invoice value.</p> <p>i) Passive approval of low value invoices</p>	<p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p>	<p>Assistant Director of Finance</p> <p>Deputy Director of Finance/ Assistant Director of Finance</p> <p>Refer To Table B Delegated Limits</p> <p>Deputy Director of Finance</p> <p>Assistant Director of Finance</p> <p>Refer to Table B Delegated Limits</p>
<b>30. Nursing</b>		
<ul style="list-style-type: none"> <li>▪ Compliance with statutory and regulatory arrangements relating to professional nursing and midwifery practice.</li> <li>▪ Matters involving individual professional competence of nursing staff.</li> <li>▪ Compliance with professional training and development of nursing staff.</li> <li>▪ Quality assurance of nursing processes.</li> </ul>	<p>Director of Nursing and Quality</p>	<p>Director of Nursing and Quality</p>
<b>31. Patient Services Agreements</b>		
<p>a) Negotiation of Trust Contract and Non Commercial Contracts</p> <p>b) Quantifying and monitoring out of area treatments</p> <p>c) Reporting actual and forecast income</p> <p>d) Costing Trust Contract and Non Commercial Contracts</p> <p>e) Reference costing / Payment by Results</p> <p>f) Ad hoc costing relating to changes in activity, developments, business cases and bids for funding</p>	<p>Chief Executive</p> <p>Director of Finance</p> <p>Chief Executive</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p>	<p>Director of Finance /Deputy Director of Finance</p> <p>Deputy Director of Finance /Senior Assistant Director of Finance</p> <p>Deputy Director of Finance /Senior Assistant Director of Finance</p> <p>Deputy Director of Finance /Senior Assistant Director of Finance</p> <p>Deputy Director of Finance</p> <p>Deputy Director of Finance /Senior Assistant Director of Finance or nominated Deputy</p>
<b>32. Patients' Property (in conjunction with financial advice)</b>		
<p>a) Ensuring patients and guardians are informed about patients' monies and property procedures on admission</p> <p>b) Prepare detailed written instructions for the administration of patients' property</p> <p>c) Informing staff of their duties in respect of patients' property</p> <p>d) Issuing property of deceased patients (See SFI 15.9, 15.10)</p> <ul style="list-style-type: none"> <li>▪ &lt;£4,999 in accordance with agreed Trust policies.</li> <li>▪ &gt;£5,000 only on production of a probate letter of administration</li> </ul>	<p>Chief Executive</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p>	<p>Directorate Nursing Managers</p> <p>Financial Accountant/Directorate Nurse Managers</p> <p>Financial Accountant/Directorate Nurse Managers</p> <p>Deputy Director of Finance</p>
<b>33. Personnel &amp; Pay</b>		
<p>a) Nomination of officers to enter into contracts of employment regarding staff, agency staff or consultancy service contracts</p>	<p>Chief Executive</p>	<p>Director of Human Resources / Directorate Managers</p>

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
b) Develop Human resource policies and strategies for approval by the board including training, industrial relations. c) Authority to fill funded post on the establishment with permanent staff.	Director of Human Resources  Director of Human Resources	Director of Human Resources  Executive Director/Budget Holder/ with Divisional Accountant
d) The granting of additional increments to staff within budget e) All requests for re-grading shall be dealt with in accordance with Trust Procedure f) Establishments <ul style="list-style-type: none"> <li>• Additional staff to the agreed establishment with specifically allocated finance.</li> <li>• Additional staff to the agreed establishment without specifically allocated finance.</li> <li>• Self financing changes to an establishment</li> </ul> g) Pay <ul style="list-style-type: none"> <li>• Presentation of proposals to the Trust Board for the setting of remuneration and conditions of service for those staff not covered by the Remuneration Committee.</li> <li>• Authority to complete standing data forms effecting pay, new starters, variations and leavers</li> <li>• Authority to complete and authorise positive reporting forms (SVLS)</li> <li>• Authority to authorise overtime</li> <li>• Authority to authorise travel &amp; subsistence expenses</li> </ul> h) Leave ( <i>Note entitlement may be taken in hours</i> ) <u>Annual Leave</u> <ul style="list-style-type: none"> <li>- Approval of annual leave</li> <li>- Annual leave - approval of carry forward (up to maximum of 5 days)</li> <li>- Annual leave – approval of carry forward over 5 days (to occur in exceptional circumstances only)</li> </ul> <u>Special Leave</u> <ul style="list-style-type: none"> <li>- Compassionate leave</li> <li>• Special leave arrangements for domestic/personal/family reasons               <ul style="list-style-type: none"> <li>• paternity leave</li> <li>• carers leave</li> <li>• adoption leave</li> </ul>               (to be applied in accordance with Trust Policy)             </li> <li>• Special Leave – this includes Jury Service, Armed Services, School Governor (to be applied in accordance with Trust Policy)</li> </ul>	Chief Executive  Director of Human Resources  Director of Finance  Chief Executive  Director of Finance  Chief Executive  Director of Human Resources  Director of Finance  Director of Human Resources/Director of Finance  Director of Finance  Director of Human Resources  Chief Executive  Chief Executive  Director of Human Resources	Chief Executive/Director of Finance  Director of Human Resources  Deputy Director of Finance  Director of Finance  Deputy Director of Finance / Management Accountant  Chief Executive  Executive Director/ Heads of Department/ Budget Holders  Executive Director/ Heads of Department/ Budget Holders  Executive Director/ Heads of Department/ Budget Holders  Executive Director/ Heads of Department/ Budget Holders  <i>Refer to Annual Leave Policy</i>  Line/ Departmental Manager  Line/ Departmental Manager  Clinical Directors/ Directorate Managers/ Department Heads  Department Managers  Heads of Department  Heads of Department

TABLE A.10

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
<ul style="list-style-type: none"> <li>• Leave without pay</li> <li>• Medical Staff Leave of Absence – paid and unpaid</li> <li>• Time off in lieu</li> </ul>		<p>Clinical Director/ Directorate Managers/ Heads of Department</p> <p>Clinical Director with advice from Medical Director</p> <p>Line /Departmental Manager</p>
<ul style="list-style-type: none"> <li>• Maternity Leave - paid and unpaid</li> </ul> <p><u>Sick Leave</u></p> <p>i) Extension of sick leave on pay</p> <p>ii) Return to work part-time on full pay to assist recovery</p> <p><u>Study Leave</u></p> <ul style="list-style-type: none"> <li>• Study leave outside the UK</li> <li>• Medical staff study leave (UK) <ul style="list-style-type: none"> <li>- Consultant / Non Career Grade</li> <li>- Career Grade</li> </ul> </li> <li>• All other study leave (UK)</li> </ul> <p>i) Removal Expenses, Excess Rent and House Purchases maximum £8,000</p> <p>Authorisation of payment of removal expenses incurred by officers taking up new appointments (providing consideration was promised at interview)</p> <p>j) Grievance Procedure</p> <p>All grievances cases must be dealt with strictly in accordance with the Grievance Procedure and the advice of the Director of Human Resources must be sought when the grievance reaches the level of Divisional General Managers / Heads of Department</p> <p>k) Authorised - Car Users</p> <p>h) Leased car</p> <p>i) Regular user allowance</p> <p>l) Mobile Phone Users / Blackberries</p> <p>m) Renewal of Fixed Term Contract</p> <p>n) Staff Retirement Policy</p> <ul style="list-style-type: none"> <li>▪ Authorisation of extensions of contract beyond normal retirement age in exceptional circumstances</li> <li>▪ Authorisation of return to work in part time capacity under the flexible retirement scheme.</li> </ul> <p>o) Redundancy</p> <p>p) Ill Health Retirement</p> <p>Decision to pursue retirement on the grounds of ill-health following advice from the Occupational Health Department.</p> <p>q) Disciplinary Procedure (excluding Executive Directors)</p>	<p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>Chief Executive</p> <p>Medical Director</p> <p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>Chief Executive</p> <p>Medical Director</p> <p>Post Graduate Tutor</p> <p>Executive Directors /Clinical Director/ Directorate Managers/ Department Heads</p> <p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p> <p>Director of Human Resources</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p>	<p>Automatic approval with guidance</p> <p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>Chief Executive</p> <p>Medical Director</p> <p>Post Graduate Tutor</p> <p>Executive Directors /Clinical Director/ Directorate Managers/ Department Heads</p> <p>Executive Director</p> <p>Refer to Table B Delegated Limits</p> <p>Executive Director/Clinical Director/Appeals Board</p> <p>Chief Executive/ Director of Finance</p> <p>Chief Executive/ Director of Finance</p> <p>Clinical Director/ Directorate Manager/Department Head</p> <p>Executive Director with advice from Divisional Accountant</p> <p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>Director of Human Resources</p> <p>To be applied in accordance with the Trust's Disciplinary Procedure</p>

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
r) Waiting List Payments <ul style="list-style-type: none"> <li>▪ Approval of Rates of Pay</li> </ul>	Chief Executive	Executive Directors
s) Ensure that all employees are issued with a Contract of employment in a form approved by the Board of Directors and which complies with employment legislation. t) Engagement of staff not on the establishment <ul style="list-style-type: none"> <li>a. Management Consultants</li> <li>▪ Booking of bank staff <ul style="list-style-type: none"> <li>a. nursing</li> <li>b. other</li> </ul> </li> <li>▪ Booking of agency staff <ul style="list-style-type: none"> <li>a. nursing</li> <li>b. other</li> </ul> </li> </ul>	Director of Human Resources  Director of Nursing and Quality Clinical Directors  Director of Nursing and Quality Clinical Director	Human Resources Managers  Refer to Table B Senior Nurse Manager/ Manager of Nurse bank Executive Director/ Budget Holder  Senior Nurse Manager/ Manager of Nurse bank Executive Director/ Budget Holder
<b>34. Quotation, Tendering &amp; Contract Procedures</b>		
a) Services: <ul style="list-style-type: none"> <li>• Best value for money is demonstrated for all services provided under contract or in-house</li> <li>• Nominate officers to oversee and manage the contract on behalf of the Trust.</li> </ul> b) Competitive Tenders: <ul style="list-style-type: none"> <li>• Authorisation Limits</li> <li>• Maintain a register to show each set of competitive tender invitations despatched.</li> <li>• Receipt and custody of tenders prior to opening</li> <li>• Opening Tenders</li> <li>• Decide if late tenders should be considered</li> <li>• Ensure that appropriate checks are carried out as to the technical and financial capability of the firms invited to tender or quote.</li> </ul> <p>Note : The final five steps above are fully incorporated within the Trust electronic tendering process and in these instances witness is required to the status on the web-based system on a Trust PC screen.</p> c) Quotations d) Waiving the requirement to request <ul style="list-style-type: none"> <li>• tenders - subject to SOs (reporting to the Board)</li> <li>• quotes - subject to SOs</li> </ul>	Chief Executive  Chief Executive  Chief Executive Chief Executive Chief Executive Chief Executive  Chief Executive Chief Executive Chief Executive or Director of Finance	Director of Finance /Procurement and Commercial Services Manager/Clinical Director/Directorate manager/Department Heads Director of Finance  Refer To Table B Delegated Limits Procurement and Commercial Services Manager, Director of Finance, Pharmacy Manager FAO Chief Executive – C/o the General Office Two officers from the approved list as authorised by the Audit Committee Chief Executive/ Director of Finance/Procurement and Commercial Services Manager Director of Finance  Two officers from the approved list as authorised by the Audit Committee  Refer To Table B Delegated Limits Refer To Table B Delegated Limits Refer To Table B Delegated Limits
<b>35. Records</b>		
a) Review Trust's compliance with the Records Management Code of Practice	Chief Executive	Executive Directors

TABLE A.12

	DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
b)	Ensuring the form and adequacy of the financial records of all departments	Director of Finance	Deputy Director of Finance
<b>36.</b>	<b>Reporting of Incidents to the Police</b>		
a)	Where a criminal offence is suspected <ul style="list-style-type: none"> <li>• criminal offence of a violent nature</li> <li>• arson or theft</li> <li>• other</li> </ul>	Chief Executive	Senior Manager On call/Directorate Managers/Department Heads/Hospital Co - coordinator
b)	Where a fraud is involved (reporting to NHS Protect)	Director of Finance	Director of Internal Audit / Local Counter Fraud Specialist
c)	Deciding at what stage to involve the police in cases of misappropriation and other irregularities not involving fraud or corruption.	Director of Finance	Director of Finance
<b>37.</b>	<b>Risk Management</b>		
	<ul style="list-style-type: none"> <li>• Ensuring the Trust has a Risk Management Strategy and a programme of risk management</li> <li>• Ensuring the Trust has an active Board Assurance Framework</li> </ul>	Deputy Chief Executive  Deputy Chief executive	Director of Nursing and Quality /Head of Risk  Head of Risk
	<ul style="list-style-type: none"> <li>• Developing systems for the management of risk.</li> <li>• Developing incident and accident reporting systems</li> <li>• Compliance with the reporting of incidents and accidents</li> </ul>	Director of Nursing and Quality  Director of Nursing and Quality  Director of Nursing and Quality	Head of Risk  Head of Risk  All staff
<b>38.</b>	<b>Seal</b>		
a)	The keeping of a register of seal and safekeeping of the seal	Chief Executive	Company Secretary
b)	Attestation of seal in accordance with Standing Orders	Chair /Chief Executive	Chair / Chief Executive / Director of Finance (report to Trust Board)
c)	Property transactions and any other legal requirement for the use of the seal.	Chair /Chief Executive	Chair / Chief Executive / Director of Finance (report to Trust Board)
<b>39.</b>	<b>Security Management</b>		
a)	Monitor and ensure compliance with Directions issued by the Secretary of State for Health on NHS security management including appointment of the Local Security Management Specialist.	Chief Executive	Deputy Chief Executive / Local Security Management Specialist.
<b>40.</b>	<b>Setting of Fees and Charges (Income)</b>		
a)	Private Patient, Overseas Visitors, Income Generation and other patient related services.	Director of Finance	Deputy Director of Finance
b)	Non patient care income	Director of Finance	Deputy Director of Finance
c)	Informing the Director of Finance of monies due to the Trust	Director of Finance	All Staff
d)	Recovery of debt	Director of Finance	Assistant Director of Finance
e)	Security of cash and other negotiable instruments	Director of Finance	Assistant Director of Finance
<b>41.</b>	<b>Materials Management and Receipt &amp; Distribution of Goods</b>		
a)	Responsibility for systems of control over materials management and receipt & distribution of goods including management of	Director of Finance	Director of Finance/Procurement and Commercial Services Manager / Clinical Directors / Directorate Managers /

DELEGATED MATTER	DELEGATED TO	OPERATIONAL RESPONSIBILITY
issues and returns		Department Heads
b) Responsibility for Stockholding arrangements at Ward / Departmental locations covering agreement on stock levels and periodic reporting including year end stock take values	Director of Finance	Procurement and Commercial Services Manager/ Clinical Directors / Directorate Managers / Department Heads
c) Passive approval of low value invoices	Director of Finance	Refer to Table B Delegated Limits
d) Responsibility for controls of pharmaceutical stock.	Designated Pharmaceutical officer	Head of Pharmacy



## Table B – Delegated Financial Limits

All thresholds are inclusive of VAT irrespective of recovery arrangements.  
Details of procurement thresholds from 31 January 2008 are provided (net of VAT)

	<b>Proposed Financial Limits (Subject to funding available in budget)</b>	<b>Includes:-</b>
<b>1</b>	<b>CHARITABLE FUNDS</b>	
	Trust Board	Over £10,000
	Charitable Funds Committee	£2500 to £10,000
	Director of Finance	Up to £2,500
<b>2.</b>	<b>LOSSES AND SPECIAL PAYMENTS</b>	
	<u>Losses</u>	
	Fruitless payments (including abandoned capital schemes)	Limit delegated to Trust Board (except in exceptional circumstances)
	<u>Other Losses</u>	
	Losses of cash due to theft, fraud, overpayment and others	Chief Executive/Director of Finance subject to formal Trust Board ratification (in exceptional circumstances after the event).
	Bad debts and claims abandoned	As above
	Damage to buildings, fittings, furniture and equipment and loss of equipment and property in stores and in use due to culpable causes (e.g. fraud, theft, arson etc)	As above
		Chief Executive/Director of Finance subject to formal Trust Board ratification (in exceptional circumstances after the event). Chief Executive/Director of Finance subject to formal Trust Board ratification (in exceptional circumstances after the event).
<b>3.</b>	<b>PETTY CASH DISPURSEMENTS (authority to pay)</b>	
	Director of Finance or Nominated Deputy	Over £100
	Petty Cash Imprest Holder	Up to £100
		Patients' Monies Petty Cash Imprest Holder
<b>4.</b>	<b>REQUISITIONING GOODS AND SERVICES AND APPROVING PAYMENTS</b>	
<b>4.1</b>	<b>Agency Staff:-</b>	
	Trust Board	Over £100,000
	Chief Executive	Up to £100,000
	Executive Directors	Up to £10,000
	Other Managers	Up to £5,000
	<i>No other managers can authorise use of agency staff</i>	
<b>4.2</b>	<b>Revenue requisitions (including call off requisitions):-</b>	
	Chief Executive (with Board approval)	Over £500,000
	Chief Executive	Up to £500,000
	Deputy Chief Executive	Up to £250,000
	Director of Finance	Up to £100,000
	Executive Directors and Deputy Director of Finance	Up to £50,000
	Budgetholders and Divisional Accountants	Up to £10,000
		Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder. Dual approval required i.e. both Divisional Accountant and Budget holder
<b>4.3</b>	<b>Maintenance contract requisitions</b>	
	Chief Executive (with Board approval)	Over £250,000
	Chief Executive	Up to £250,000
	Director of Finance	Up to £50,000
	Head of Technical Services	Up to £20,000
	Other senior Facilities staff	Up to £10,000
		Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder. Limit available after dual approval of Divisional Accountant and Budget holder.

TABLE B.2

	<b>Proposed Financial Limits (Subject to funding available in budget)</b>	<b>Includes:-</b>
<b>4.4</b>	<b>Capital requisitions (Subject to annual programme being approved by Trust Board)</b>	
	Chief Executive (with Board approval)	Over £250,000 Limit available only after Board approval.
	Chief Executive/ Director of Finance	Up to £250,000
	Capital Accountant	Up to £100,000
	Assistant Director of Finance	Up to £10,000
	Audiology Manager	Up to £30,000 Limit specifically for digital hearing aids.
	<b>Estates stage payment certificates</b>	
	Chief Executive (with Board approval)	Over £250,000 Limit available only after Board approval.
	Director of Finance	Up to £250,000
	Project Scheme Manager	Up to £100,000
	<b>Capital Contingency authorisation</b>	
	Finance & Investment Committee	Up to £100,000
	Director of Finance	Up to £50,000
	Assistant Director of Finance	Up to £10,000
<b>4.5</b>	<b>Purchase order approval (excluding pharmacy):-</b>	
	Chief Executive (with Board approval)	Over £250,000
	Director of Finance	Up to £250,000
	Procurement and Commercial Manager	Up to £100,000
	Deputy Procurement Manager	Up to £50,000
	Senior Purchasing Officer	Up to £20,000
	Purchasing Officer	Up to £10,000
<b>4.6</b>	<b>Non PO invoice approval:-</b>	
	Chief Executive (with Board approval)	Over £250,000
	Director of Finance	Up to £250,000
	Energy Manager	Up to £200,000 Limit specifically for Dalkia Energy Centre invoices.
	Deputy Director of Finance	Up to £100,000
	Capital Accountant	Up to £100,000 For capital invoices only
	Divisional Accountants and Budgetholders	Up to £10,000
<b>4.7</b>	<b>Removal Expenses:-</b>	
	Director of Human Resources	Up to £5,000
	Remuneration Committee	Over £5,000
<b>4.8</b>	Passive approval of low value invoices	
	Director of Finance	Up to £100 All non PO invoices up to £100 approved within 6 days if user has not authorised in this time. Purchase orders passively receipted within 6 days if user has not receipted. Invoice still subject to price and quantity controls.
<b>4.9</b>	Pharmacy purchase order approval	
	Chief Executive (or Director of Finance)	Over £50,000
	Director of Corporate Services	Up to £50,000
	Chief/Deputy Pharmacist	Up to £25,000
	Senior Pharmacy Technicians	Up to £10,000
<b>5.</b>	<b>QUOTATIONS AND TENDERS</b>	
	Procurement and Commercial Services Manager / Divisional General Managers / Head of Department / Head of Technical Services as appropriate Two officers as per the approved signatory list Procurement and Commercial Services Manager / Director of Finance	£5,000 to £30,000 Over £30,000 (in compliance with EC thresholds as Quotations: <u>Obtaining</u> a minimum of 3 <b>written quotations</b> for goods/services. Competitive Tenders: <u>Obtaining</u> a <b>minimum of 3 written competitive tenders</b> for goods/services.

<b>Proposed Financial Limits (Subject to funding available in budget)</b>		<b>Includes:-</b>
Supplies Manager/Director of Finance	appropriate updated January 2008) Supplies and Services £90,319 Works £ £3,497,313	EU Limits
<b>Waiving requirements for quotes or tenders – subject to full compliance with SO's:</b>		
Chief Executive and reported to Audit Committee	Between £30,000 and £90,319	Limit for waiving tenders Limit for waiving quotations
Chief Executive or Director of Finance	Up to £30,000	
Procurement and Commercial Manager / Head of Technical Services	Up to £10,000	Limit for waiving quotations
<b>6.</b>	<b>VIREMENT</b>	
Director of Finance	Over £250,000 p.a.	
Deputy Director of Finance	Up to £250,000 p.a.	
Divisional Accountant	Up to £50,000 p.a.	