

SCHEME OF RESERVATION AND DELEGATION

This document outlines the decisions that are reserved to the Board and the Council of Governors, and the authority delegated to Committees and Trust employees

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Decisions reserved to the Board and the Council of Governors

Decisions reserved to:

Board

General enabling provision

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

Regulations and Control

Approve the Trust's Corporate Governance Manual, the schedule of matters reserved to the Board and Standing Financial Instructions for the regulation of its proceedings and business.

Suspend Standing Orders in accordance with the Corporate Governance Manual.

Vary or amend the Standing Orders in accordance with the Corporate Governance Manual.

Ratify any urgent decisions taken by the Chairman and Chief Executive in accordance with the Corporate Governance Manual.

Approve a scheme of delegation of powers from the Board to committees.

Require and receive the declaration of Board members' interests which may conflict with those of the Trust and determining the extent to which that member may remain involved with the matter under consideration.

Require and receive the declaration of officers' interests, which may conflict, with those of the Trust.

Approve arrangements for dealing with complaints.

Adopt the organisation structures, governance arrangements, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications thereto.

Receive reports from committees, including those which the Trust is required by regulation to establish, and to take appropriate action thereon.

Confirm the recommendations of the Trust's committees of the Board.

Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust.

Establish terms of reference and reporting arrangements of all committees and groups, which are established by the Board.

Approve arrangements relating to the discharge of the Trust's responsibilities as a bailer for patients' property.

Authorise use of the seal as per SORD.

Ratify instances of failure to comply with the Corporate Governance Manual.

Discipline members of the Board or employees who are in breach of statutory requirements or Corporate Governance Manual.

Amendments to the Trust's constitution must be approved by the Board of Directors (more than half the members of the Board of Directors voting must approve the amendments) AND the Council of Governors.

Appointments/Dismissal

Appoint and dismiss committees (and individual members) which are directly accountable to the Board.

Appraise and discipline executive directors.

Appoint, appraise, discipline and dismiss the **Board Secretary**.

Strategy, Business Plans and Budgets

Define 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 NHS England.

Ratify the Trust's policies and procedures, for the management of risk.

Approve Strategic Outline Cases, Outline Business Cases and Final Business Cases for Capital Investment as defined in the SORD.

Approve the medium term financial strategy and annual financial plan.

Approve Trust's organisational development plan.

Ratify proposals for acquisition, disposal or change of use of land and/or buildings.

Approve PFI proposals.

Receive notification of all significant leases (annual rents exceeding £100,000) if not already under the Board's authority to approve.

Approve the opening of bank accounts.

Approve proposals on individual contracts of a capital or revenue nature amounting to over £1,000,000 (inclusive of VAT) over a 3 year period, or the period of contract if longer.

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 (for losses and special payments) previously approved by the Board.

Approve proposals for action on litigation against or on behalf of the Trust above £100K.

Approve any change to the use of the NHS risk pooling schemes or approve arrangements to self-insure.

Policy determination

Approve management policies including personnel policies incorporating the arrangements for the appointment, removal and remuneration of staff.

Audit

Approval of external auditors' arrangements for the separate audit of funds held on trust, and the submission of reports to the Audit Committee meetings who will take appropriate action.

Review of the annual audit opinion letter received from the external auditor taking account of the advice, where appropriate, of the Audit Committee.

Annual Report and Accounts

Receipt and approval of the Trust's Annual Report and Annual Accounts.

Receipt and approval of the Annual Report and Accounts for funds held on trust.

Monitoring

Receipt of such reports as the Board sees fit from committees in respect of their exercise of powers delegated.

Continuous appraisal of the affairs of the Trust by means of the provision to the Board, as the Board may require from directors, committees and officers of the Trust as set out in management policy statements.

Receive reports from the Director of Finance on financial performance against budget and the annual plan.

Receive and drive action plans, by exception, where performance is below plan.

Council of Governors

General enabling provision

no decisions reserved

Regulations and Control

Decide whether the Trust's private patient work would significantly interfere with the Trust's principal purpose, which is to provide goods and services for the health service in England, or performing the Trust's other functions, and advise the Board of its determination.

Approve any proposal to increase by 5% or more the proportion of the Trust's total income in any financial year attributable to non-NHS activities (more than half the members of the Council of Governors voting must approve its implementation).

Approve any "significant" transaction as defined in paragraph 42 of the Trust's constitution.

Approve any application by the Trust to enter into a merger, acquisition, separation or dissolution (approval means that more than half of the Governors agree with the application)

Amendments to the Trust's constitution must be approved by the Board of Directors (more than half the members of the Board of Directors voting must approve the amendments) AND the Council of Governors.

Appointments/Dismissal

Appoint, and if appropriate, remove the Chair.

Appoint, and if appropriate, remove the other Non-Executives.

Approve the appointment of the Chief Executive.

Appoint, and if appropriate, remove the NHS Foundation Trust's auditor.

Appoint the Lead Governor of the Council of Governors.

To decide the remuneration and allowances and other terms and conditions of office, of the Non-Executive Directors.

Contribute to the annual appraisal of the Chairman (led by the Senior independent Director).

Receive the outcomes of the annual appraisals of the Non-Executive Directors.

Policy determination

Preparation and review of the Trust's Membership Development Strategy ensuring representation and engagement levels are maintained and increased as appropriate.

In preparing the NHS Foundation Trust's forward plan, the Board of Directors must have regard to the views of the Council of Governors.

Audit

Appoint and if appropriate remove the external auditor.

Review the performance of the external auditor, at least annually.

Annual Report and Accounts

To receive the Annual Report, Accounts and Financial Statements and any report of the External Auditor on them and the Trust's Annual Report.

To determine, with guidance from the Medical Director, a local quality indicator which would form part of the Quality Report Limited Assurance Audit (the local indicator must have the ability to be audited).

Monitoring

To hold the Board of Directors individually and collectively to account for the performance of the Board of Directors.

To represent the interests of the members of the Trust as a whole and the interests of the public, feeding back information to the NHS Foundation Trust, from the constituencies and the stakeholder organisations which appointed/elected them.

Decisions / duties delegated by the Board to Committees

Decisions delegated from the Board to:

Charitable Funds Committee

The Charitable Funds Committee has delegated authority from the Corporate Trustee to investigate any activity within its terms of reference. It is authorised to seek information it requires of any employee (or contractor working on behalf of the Trust) and all employees (or contractor working on behalf of the Trust) are directed to cooperate with any request made by the Committee. The Committee is authorised to obtain legal advice or other professional advice from internal or external sources.

The committee has delegated authority from the Board to:

Maintain the Charity's governing document and registration with the Charity Commission.

Review and advise on those aspects of Standing Orders and Standing Financial Instructions that appertain to the charity and its operation.

Apply all charitable funds in accordance with the NHS Acts, Charities Act 2011 and good practice (including but not limited to WUTH Charity Expenditure Policy) and ensure that decisions on the use of investments of such funds are restricted to the explicit conditions or purpose of each donation, bequest or grant.

Make decisions involving the use of charitable funds for investments subject to the powers laid down in the "Declaration of Trust" and with regard to the "Trustee Act 2000" and any subsequent legislation.

Consider the appointment of investment advisors and monitor the performance of the charitable fund portfolio and consider changes when deemed necessary.

To oversee the Investment Policy of the Charitable Funds as required by the Trustee Investment Act 1961 and the NHS Acts.

Act as the control mechanism for any approved fundraising appeals which may be initiated and to be aligned to the Charity Income and Fundraising Guidance Policy. Appointment and control of fundraisers will be in line with regulations and guidance contained in part 2 of the Charities Act 1992 "Controlling of Fundraising" and subsequent legislation.

Oversee and monitor the functions with regards to the investment, accounting and reporting on the use of charitable funds.

Receive Annual Accounts and Annual Reports of the Trust's charitable funds for consideration and recommendation for final approval to the Board of Directors.

To develop the strategy, policies and objectives for the Charity for consideration and approval by the Corporate Trustee.

Risk

To ensure that unacceptable risks and inadequate levels of assurance related to financial performance of the Charitable Fund or associated investments are reported to the Board for consideration.

Statutory Duties

Ensure the approval and submission of statutory returns, annual accounts and Trustee's Report in accordance with the Charity Commissions Statement of Recommended Practice.

Review and update annually these Terms of Reference, recommending any changes to the Board of Directors.

Invest and apply the income, funds and property of the Charity in accordance with the governing document and complies with all legal relevant requirements including the Charity Act 2016 and agreed expenditure policy.

Maintain the solvency and continuing effectiveness of the Charity.

Safeguard permanent endowments.

Evaluate its own membership and performance on an annual basis and report findings to the Board of Directors.

Other Duties

Invest and review the investment funds not needed for immediate applications, in accordance with the Charity's investment objectives and the principles outlined in the Trust's Investment Policy.

Monitor the performance of fundraising and marketing activity, ensuring that the return on investment is satisfactory and that income targets are met.

Review and monitor the effectiveness derived from grants of money and property to the Trust.

Operate a visible and transparent decision making process for grants of money and property.

Governance

Ratify and review policies and procedures required for effective management of the Charity. This will incorporate oversight of associated compliance arrangements such as those required by the Charity Commission.

Ensure the Charity Treasury Management Policy is adhered to when considering related actions.

Give the Board assurance on an annual basis that the systems, policies and procedures they have put in place to deliver Charitable Funds plans are operating in compliance with appropriate standards, are effective, are focused on key risks and are driving the delivery of the Trust's objectives.

Consider, interpret and disseminate guidance from relevant bodies including the Charity Commission and other regulatory/advisory bodies relating to the Charitable Funds agenda.

Approve the establishment, work plans, duration and effectiveness of sub-committees and working groups.

Respond to action plans referred by the Audit Committee.

Remuneration and Appointments Committee

Appointments – Executive and other Executive Team Members:

To monitor and review the composition of Executive Directors and other Executive Team members in terms of size and balance of experience, skills and qualifications.

To ensure compliance with the terms of the Trust's constitution and best governance practice with regard to the processes for making Executive Director and other Executive Team Member appointments to the Board of Directors.

To authorise release dates following resignation / removal of an Executive Director or other Executive Team Member from office, where these are earlier than completion of the contractual notice period, having regard to a full risk assessment of the circumstances, including consideration of potential 'Acting Up' arrangements.

To keep under review Executive Team Member development and succession planning.

Remuneration:

To decide and review the terms and conditions of service of the Trust's Executive Directors and other Executive Team Members in accordance with all relevant Trust policies, including:

- o All aspects of salary (including and performance-related elements / bonuses).
- o Provisions for other benefits, including pensions and cars.
- o Allowances.

To monitor and evaluate the performance of individual Executive Team Members.

To adhere to all relevant laws, regulations and NHS policy in all respects, including (but not limited to) determining levels of remuneration that are sufficient to attract, retain and motivate Executive Directors / other Executive Team Members whilst remaining cost effective.

To approve contractual arrangements for Executive Directors and other Executive Team Members, including but not limited to termination payments.

To consider those items in respect of all staff where the Trust has discretion in respect of Terms of Service and/or benefits (e.g. discretionary bonuses).

To formulate and review any relevant policies.

Audit Committee

In order to facilitate the achievement of good governance, the Committee is authorised by the Board to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to co-operate with any request made by the Committee.

Matters for consideration by the Committee may be nominated by any member of the Committee or Executive Director of the Trust.

The Committee is authorised by the Board to obtain outside legal or other independent professional advice and to secure the attendance of advisers with relevant experience and expertise if it considers this necessary.

Governance, Risk Management and Internal Control

To 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. This includes reviewing the effectiveness of the organisation's committee structure.

To review the adequacy of all risk and control related disclosure statements (in particular the Annual Governance Statement), together with any accompanying Head of Internal Audit opinion, external audit opinion or other appropriate independent assurances, prior to endorsement by the Board.

To review the adequacy of underlying assurance processes that indicate the degree of the achievement of corporate objectives, the effectiveness of the management of principal risks and the appropriateness of the above disclosure statements.

To review the adequacy of policies for ensuring compliance with relevant regulatory, legal and code of conduct requirements and related reporting and self certification.

To review the adequacy of policies and procedures for all work related to fraud and corruption as set out in Secretary of State Directions and as required by NHS Protect.

To review the integrity of the statutory financial statements of the Trust and any formal announcements relating to the Trust's financial performance, reviewing statutory financial reports and judgements contained therein.

To review the adequacy of annual plans / reports from the Local Counter Fraud Specialist and the Local Security Management Specialist.

Internal Audit

The Committee shall ensure that there is an effective Internal Audit function established by management, which meets mandatory NHS Internal Audit Standards and provides appropriate independent assurance to the Audit Committee, Chief Executive and Board.

This will be achieved by:

- ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation;
- consideration of the provision of the Internal Audit service, the cost of the audit and any questions of resignation and dismissal;
- review and approval of the Internal Audit charter, strategy, audit operational plan and more detailed programme of work, ensuring that this is consistent with the audit needs of the organisation as identified in the Assurance Framework;
- consideration of the major findings of internal audit work, management's response and progress on the implementation of recommendations;
- ensuring co-ordination between the Internal and External Auditors to optimise audit resources;
- ensuring adequate independent assurances are provided; and
- annual review of the effectiveness of internal audit.

The Committee will be involved by the Director of Finance in the selection process of the Internal Auditor.

The Director of Internal Audit will have a right of access to the Chair of the Audit Committee.

External Audit

To make a recommendation to the Council of Governors in respect of the appointment, re-appointment and removal of an external auditor. To the extent that that recommendation is not adopted by the Council of Governors, this shall be included in the annual report, along with the reasons that the recommendation was not adopted.

To discuss with the external auditor, before the audit commences, the nature and scope of the audit, and ensure co-ordination, as appropriate, with other external auditors in the local health economy.

To assess the external auditor's work and fees on an annual basis and, based on this assessment, make a recommendation to the Council of Governors with respect to the re-appointment or removal of the auditor. This assessment should include the review and monitoring of the external auditor's independence and objectivity and effectiveness of the audit process in light of relevant professional and regulatory standards.

To oversee the conduct of a market testing exercise for the appointment of an auditor at least once every five years and, based on the outcome, make a recommendation to the Council of Governors with respect to the appointment of the auditor.

To review external audit reports, including the report to those charged with governance, agreement of the annual audit letter before submission to the Board and any work undertaken outside the annual audit plan, together with the appropriateness of management responses.

To develop and implement a policy on the engagement of the external auditor to supply non-audit services.

To provide a statutory report and opinion on the annual report and accounts.

Counter Fraud:

To satisfy itself that the organisation has adequate arrangements in place for countering fraud and reviewing the outcomes of counter fraud work.

Other Assurance Functions:

The Audit Committee shall review the findings of other assurance functions, both internal and external to the organisation, and consider any governance implications.

These will include, but will not be limited to, any reviews by Department of Health arms length bodies or Regulators/Inspectors (e.g. Care Quality Commission, NHS Litigation Authority, etc.), professional bodies with responsibility for the performance of staff or functions (e.g. Royal Colleges, accreditation bodies etc.).

In addition, the Committee will link closely with the other Board Committees and be informed particularly on the work of risk through regular updates from the Associate Director of Risk.

The Audit Committee will satisfy itself on the assurance that can be gained from the clinical audit function, this includes a review of the audit plan and its effectiveness.

The Committee will review on an annual basis the Trust's whistleblowing arrangements.

Annual Accounts Review:

To review the annual statutory accounts, before they are presented to the Board of Directors, to determine their completeness, objectivity, integrity and accuracy. At this time the Committee will also receive the Annual Report which summarises the outcome of the external audit. This review will cover but is not limited to:

- The rigour with which the Auditor has undertaken the audit;
- the meaning and significance of the figures, notes and significant changes;
- areas where judgment has been exercised;
- changes in, and compliance with, accounting policies and practices;
- explanation of estimates or provisions having material effect;
- the schedule of losses and special payments;
- any unadjusted statements;
- any reservations and disagreements between the external auditors and management which have not been satisfactorily resolved; and

- letter of representation.

To annually review the accounting policies of the Trust and make appropriate recommendations to the Board of Directors.

To review the Annual Governance Statement and other disclosures relevant to the Terms of Reference of the Committee before they are submitted to the Board of Directors to determine completeness, objectivity, integrity and accuracy.

The Committee will also ensure that the systems for financial reporting to the Board, including those of budgetary control, are subject to review as to completeness and accuracy of the information provided to the Board.

Governance:

To review on behalf of the Board of Directors the operation of, and proposed changes to the Governance manual including standing financial instructions, scheme of delegation, the constitution, codes of conduct and standards of business conduct; including maintenance of registers.

To examine the circumstances of any significant departure from the requirements of any of the foregoing, whether those departures relate to a failing, an overruling or a suspension.

Other:

To review performance indicators relevant to the remit of the Audit Committee.

To examine any other matter referred to the Audit Committee by the Board of Directors and to initiate investigation as determined by the Audit Committee.

To ensure the effective use of the Board Assurance Framework to guide the Audit Committee's work. This will include utilising and reviewing the work of the Internal Audit, External Audit and other assurance functions and reports and assurances sought from Directors and managers and other investigatory outcomes so as to fulfil its functions in connection with these terms of reference.

To consider the outcomes of significant reviews carried out by other bodies which include but are not limited to regulators and inspectors within the health sector and professional bodies with responsibilities that relate to staff performance and functions.

To review the work of all other Board Assurance Committees in connection with the Audit Committee's assurance function.

Finance Business Performance and Assurance Committee

The Committee is authorised by the Board of Directors to investigate any activity within its terms of reference. It is authorised to seek information it requires of any employee (or contractor working on behalf of the Trust) and all employees (or contractor working on behalf of the Trust) are directed to cooperate with any reasonable request made by the Committee. The Committee is authorised to obtain legal advice or other professional advice from internal or external sources within the delegated limits of the Committees members.

The Committee has authority delegated by the Board of Directors to:

Receive assurance on all aspects of the effective outturn delivery of financial, operational performance targets and significant variances to planned levels of achievement, either under or over performance.

Ratify and review policies and procedures required for effective management of financial, performance and business development practice across the Trust, and where appropriate delegate responsibility for this to associated groups and respond to requests which come from those groups

Review proposed new investments, undertake due diligence and make recommendations to the Board for approval in line with scheme of delegation.

Review investment of surplus cash in line with the Board approved Treasury Management Policy.

Review or undertake a "Deep dive" into areas of concern raised by the Board at the preceding meeting with a view to providing assurance to a subsequent Board meeting.

Risk

To receive and monitor risks relating to finance and operational performance referred in accordance with the Risk Management Strategy.

To ensure that gaps identified through or within the Board Assurance Framework, which relate to the activities of this committee, have appropriate measures in place to be resolved and are appropriately reported to the Board.

Financial Management

To review the Trust's Financial Plan in accordance with agreed timescales and in line with the Trust's strategic objectives, making appropriate recommendations to the Board of Directors.

To review and recommend business, operational and financial plans to the Board of Directors.

To review and monitor the financial performance of the Trust including, income, expenditure, activity, Monitor metrics and contract performance ensuring that actions are taken as necessary to remedy and adverse variation.

To monitor delivery and seek assurance of the CIP programme – in year and forward plan, obtaining assurances in relation to quality and safety impact assessment.

To review the capital programme bi-annually and monitor the capital expenditure plan quarterly.

To review and ensure effective due diligence in respect of business cases, ratifying those within the financial limits delegated and referring on to the Board with recommendations, those in excess of delegated limits.

To review benefits realisation of approved business cases 6 months after implementation of the planned change.

To review and recommend to the Board the monthly, quarterly, annual, returns (including Board declaration statements) to NHS Improvement.

To consider future options for all non NHS income with specific reference to private patient income and ensure that income derived from activities related to the Trust's principal purpose of the NHS meets the limits as set by national governing bodies.

To review contracts compliance (including capital).

To review and monitor the achievement of value for money through use of benchmarking data, including reference costs.

To monitor financial performance against provider to provider and third party SLA's with regards to service costs and operational targets.

To review the development, implementation and clinical engagement in the Service Line Management (SLM) process.

To seek assurance on the Trust overall cash management position.

Performance

To monitor the operational performance and agree, as necessary, corrective action for all national targets that contribute to NHSI Single Oversight Framework and other key performance indicators.

To monitor the operational performance and agree corrective action for contract performance targets including the financial elements of CQuINs.

To instigate investigation into any aspect of performance that gives cause for concern, providing exception reports to the Board of Directors, as required.

To monitor the Wirral Millennium Programme and associated action plans.

To monitor compliance with the Agency Cap.

Business Development, Sustainability & Transformation

To oversee the implementation of the Trust's Business Development Strategy.

To approve and seek assurance on the implementation of the Trust-wide Procurement Strategy.

To monitor the implementation and impact of the recommendations from the Lord Carter Review.

To monitor and review the development of the Sustainability and Transformation Plan.

Governance

To review and seek assurance on compliance against relevant legislation.

Consider and seek assurance on the implementation and compliance of relevant national guidance, including directives from NHSI, CQC, Department of Health, and national and local commissioning guidance where these have a new or significant financial impact on the Trust.

Approve the establishment, work plans, duration and ensure the effectiveness of Groups reporting to the Committee.

Respond to and refer actions to the Audit Committee as necessary.

Quality and Safety Committee

The Committee is authorised by the Board of Directors to investigate any activity within its terms of reference. It is authorised to seek information it requires of any employee (or contractor working on behalf of the Trust) and all employees (or contractor working on behalf of the Trust) are directed to cooperate with any request made by the Committee. The Committee is authorised to obtain legal advice or other professional advice from internal or external sources.

The Committee has authority delegated by the Board of Directors to ratify and review policies and procedures within its remit, and where appropriate delegate responsibility for this to associated committees or groups.

Risk

To assess, receive and monitor risks above 15 relating to quality and safety in accordance with the Risk Management Strategy.

To receive and monitor Serious Untoward Incidents including never events, and the outcome of external reviews to gain assurance that actions plans effectively mitigate the concerns identified, and are implemented.

To receive assurance that potential impact of cost improvement programmes upon the future quality of care has been risk assessed and actions taken to mitigate recognised risks in advance of implementing the programme to monitor and evaluate ongoing assessment of risk.

To ensure that gaps in controls and/or assurance are reported to the Board by exception, with recommendations to update the Board Assurance Framework where necessary.

Clinical Effectiveness and Safety

To support the development and oversee the delivery of the Trust's Quality Improvement Strategy and be assured the associated actions are being implemented.

To seek assurance that clinical performance is of acceptable quality and improving through use of selected KPIs / quality dashboard, this will include external benchmarking data and measures linked to continuous improvement in patient and staff experience as outlined within the Quality Improvement Strategy.

To seek assurance that Divisional Quality Performance is meeting the requirements of the Quality Improvement Strategy and demonstrates continuous improvement using available intelligence.

To ensure effective arrangements for monitoring and continually improving the quality of healthcare provided through use of NHS Improvement's Well Led Governance Framework.

To seek assurance that there is ongoing compliance with CQC Fundamental Standards of Care and that all actions plans arising from CQC inspections are monitored and progressed promptly.

To receive assurance of actions arising from complaints, claims and incidents or Ombudsman's recommendations and consider trends, appropriateness of actions taken and impact of organisational learning as outlined within the Clinical Governance Group Chair's Report.

Receive and ratify the Clinical Audit Annual Report and Forward Plan, based on the Quality Improvement Strategy.

Patient Experience

To monitor performance from our "learning with patients" systems including the friends and family test.

To receive assurance via the Clinical Governance Group Chair's Report of review and monitoring of Divisional performance against delivery plans for patient experience as set out in the Quality Improvement strategy.

To oversee the delivery of the Patient Experience Strategy to embed a patient and family centred approach to care delivery.

To receive a summary of national patients' surveys and seek assurance that any action plans required to drive improvement are delivered.

Workforce

To review and monitor performance against the Workforce and OD Strategy.

To receive assurance on the safe staffing of all clinical areas.

Staff Satisfaction and Engagement

To monitor Divisional performance against key metrics relating to staff experience and engagement.

To receive the results of the national staff survey and seek assurance that improvement plans are identified and delivered.

To ensure investigation, learning and communication from concerns raised by staff and report upon concerns reported directly to CQC.

Governance

To receive and be assured that the Trust has responded appropriately to the findings and recommendations from the CQC and Healthwatch, as required.

Receive and ratify the following annual reports and forward plans on an annual basis:

- Safeguarding Adults and Children,
- Accountable Officer Controlled Drugs,
- Emergency Planning and Business Continuity,
- Clinical Audit, annual report and forward plan.

Consider and ensure appropriate response / implementation of relevant national guidance and external reviews, including directives from CQC, DH, NHS Improvement and external inquiries where there is an impact on patient care, quality or safety.

To undertake annual review of Trust Compliance against the NHS Constitution.

Approve the establishment, work plans, duration and ensure the effectiveness of Groups reporting to the Committee.

Respond to actions referred to and by the Audit Committee.

To receive and recommend the Annual Quality Account.

To undertake 'deep dives' as appropriate.

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY	Cross references to Constitution and Standing Financial Instructions
1. Corporate Governance Manual – Standing Orders / Standing Financial Instructions			
a) Final authority in interpretation of Standing Orders	Chair, advised by Chief Executive and Director of Finance	Chair, advised by Chief Executive and Director of Finance	Constitution - Standing Orders
b) Notifying directors and employees of their responsibilities within the Standing Orders and Standing Financial Instructions and ensuring that they understand their responsibilities	Chief Executive	All directors and employees	SFI 1.4.3
c) Ensuring 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	SFI 1.4.8
d) Suspension of Standing Orders	Board of Directors	Board of Directors	Constitution - Standing Orders
e) Reviewing suspension of Standing Orders	Audit Committee	Audit Committee	Constitution - Standing Orders
f) Variation or amendment to Standing Orders	Board of Directors	Board of Directors	Constitution - Standing Orders
g) Emergency powers relating to the authorities retained by the Board of Directors. <i>(The exercise of emergency powers must be reported to next Board meeting for ratification)</i>	Chair and Chief Executive, with two Non-Executives	Chair and Chief Executive, with two Non-Executives	Constitution - Standing Orders
h) Disclosure of non-compliance with Standing Orders	Chief Executive / Director of Finance (report to the Board of Directors)	All staff (disclose to Chief Executive)	
i) Disclosure of non-compliance with SFIs	Chief Executive / Director of Finance (report to Audit Committee)	All staff (disclose to Director of Finance)	SFI 1.1.6
j) Giving advice on interpretation or application of SFIs including this Scheme of Delegation	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services	SFI 1.1.4
k) Reviewing and updating SFIs including this Scheme of Delegation, for approval by Audit Committee / Board	Director of Finance	Assistant Director of Finance - Financial Services	SFI 2.1.8 / 8.1.5
l) Reviewing and updating Corporate Governance Manual material other than SFIs and this Scheme of Delegation, for approval by Audit Committee / Board	Chief Executive / Director of Finance	Director of Corporate Affairs	SFI 2.1.8
2. Annual reporting			
a) Keeping proper accounts - ensuring the proper form and content of the accounts	Chief Executive	Director of Finance	SFI 4.1
b) Preparing and submitting an Annual Report	Chief Executive	Director of Corporate Affairs	SFI 4.4
c) Preparing and submitting annual accounts, financial commentary, remuneration disclosures and consolidation schedules	Director of Finance	Assistant Director of Finance - Financial Services Head of Financial Accounts	SFI 4.2
d) Preparing a quality report for inclusion in the Annual Report	Medical Director	Head of Assurance	SFI 4.4
3. Financial procedures and systems			
a) Designing and maintaining effective systems of internal financial control, including policies and financial procedures	Director of Finance	Deputy Director of Finance / Assistant Directors of Finance	SFI 1.4.7 / 8
b) Ensuring that adequate (statutory and other) records are maintained to explain the Trust's transactions and financial position	Director of Finance	Deputy Director of Finance / Assistant Directors of Finance	SFI 1.4.7 / 8
c) Providing financial advice to Directors and staff	Director of Finance	Director of Finance / Deputy Director of Finance / Assistant Directors of Finance / Finance teams	SFI 1.4.7
4. Financial planning / budgetary responsibility and business cases			
a) Operational Plan (approved by Board) • Compiling and submitting to the Board an Operational Plan which takes into account financial targets and forecast limits of available resources, to be forwarded to NHS Improvement	Chief Executive	Director of Finance	SFI 3.1.1 / 3.1.3
b) Budget setting (budgets approved by Board) • Submitting financial plans (budgets), in accordance with the Operational Plan, to Board	Director of Finance, on behalf of the Chief Executive	Deputy Director of Finance	SFI 3.1.2
c) Budget monitoring and control • Devising and maintaining systems of budgetary control	Director of Finance	Deputy Director of Finance	SFI 3.3.1
• Delegating budgets to budget holders	Chief Executive	Director of Finance	SFI 3.1.7 / 3.2.1 / 9.1.1
• Ensuring adequate training is delivered to budget holders to facilitate their management of the allocated budget	Director of Finance	Deputy Director of Finance	SFI 3.1.8
• Identifying and implementing cost improvements and income generation initiatives in line with the Operational Plan	Chief Executive	Executive Directors / Directorate Management Teams All budget holders	SFI 3.3.2 / 3.3.3
• Ensuring approved budget is not used for any purpose other than that specifically authorised, subject to rules of virement	Chief Executive	All budget holders	SFI 3.3.2
• Approving the recruitment of a fixed term or permanent employee to a post, not covered by funded establishment. <i>Must be approved prior to recruitment by following the Trust's current establishment control / recruitment policies. Approval must be gained prior to engaging services of any and all agency workers.</i>	Chief Executive or Director of Finance	Chief Executive or Director of Finance in all cases. Chief Operating Officer / Director of Workforce through EC process All staff	SFI 3.3.2

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY	Cross references to Constitution and Standing Financial Instructions
<ul style="list-style-type: none"> Monitoring performance against budget, reporting variances and risks to Board Completing and submitting financial monitoring returns to NHS Improvement in accordance with regulatory requirements 	<p>Director of Finance</p> <p>Chief Executive</p>	<p>Deputy Director of Finance</p> <p>Director of Finance</p>	<p>SFI 3.1.5 / 3.3.1</p> <p>SFI 3.5.1</p>
<p>d) Business cases</p> <p>Pre-approval of the following technical elements within business cases</p> <ul style="list-style-type: none"> VAT recovery; leases / rentals, 'managed service' models, 'free asset' models; collaborative working - joint ventures, joint operations, partnerships; capital expenditure and revenue consequences <p>Approving business cases up to whole-life value of £250,000 (within budget) or £50,000 (without budget) <i>All significant leases (annual rents exceeding £100,000) are notified to Board</i></p> <p>Approving business cases / proposals for the use of management consultants</p>	<p>Director of Finance</p> <p>Chief Executive / Director of Finance</p>	<p>Director of Finance, advised by Assistant Director of Finance - Financial Services. <i>Proposals should be forwarded to Financial Accounts in the first instance.</i></p> <p>Chief Executive / Director of Finance</p> <p>Refer to Appendix 2 - Matrix of Financial Limits</p>	<p>SFI 7.2.8 / 7.2.9 / 7.2.10 / 7.2.11</p> <p>SFI 7.2.5 / 7.2.7</p> <p>SFI 7.2.12</p>
5. Income - fees and charges			
<p>a) Notifying Director of Finance (with delegation to divisional Finance teams) of all monies due</p> <p>b) Reviewing and approving all fees and charges other than those determined by government or statute</p> <p>c) Approving commercial sponsorship proposals</p> <p>d) Negotiating contracts with commissioners, and establishing arrangements for extra-contractual services</p> <p>e) Signing income-related contracts</p> <p>f) Monitoring and reporting on income from commissioners</p> <p>g) Recovery of debt</p>	<p>All staff</p> <p>Director of Finance</p> <p>Chief Executive</p> <p>Chief Executive / Director of Finance</p> <p>Chief Executive / Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance</p>	<p>All staff</p> <p>Director of Finance</p> <p>Chief Executive</p> <p>Director of Finance (> £2m) Divisional Directors and corporate managers (< £2m)</p> <p>Refer to Appendix 2 - Matrix of Financial Limits</p> <p>Deputy Director of Finance / Assistant Director of Finance - Contracting & Commissioning</p> <p>Assistant Director of Finance - Financial Services / Treasury Services Manager</p>	<p>SFI 6.2.6</p> <p>SFI 6.2.3</p> <p>SFI 6.2.4</p> <p>SFI 6.3.1 / 6.4.1</p> <p>SFI 6.3.3 / 6.4.4</p> <p>SFI 3.1.5 / 3.3.1 / 6.5.3</p> <p>SFI 6.6</p>
6. Capital investment			
<p>a) Capital investment programme</p> <ul style="list-style-type: none"> Preparing capital plans Ensuring that there is an adequate appraisal and approval process for determining capital expenditure priorities and the effect that each proposal has on business plans and service strategies Verifying a capital business case in terms of accuracy, completeness, project feasibility, value for money, and inclusion of revenue consequences Demonstrating for every case whether the use of private finance represents best value for money and transfers risk to the private sector. <i>Proposal to use PFI models must be specifically agreed by the Board of Directors</i> Approving a capital business case Approving a capital requisition Financial monitoring and reporting on all capital scheme expenditure Management of capital schemes and ensuring that they are delivered on time and within cost Issuing procedures governing the financial management of capital investment projects, including their recognition/valuation for accounting purposes, and any limits, targets or measures issued by DH / NHSI Issuing procedures to support staged payments Assessing the requirements for the operation of the construction industry taxation deduction scheme 	<p>Director of Finance, on behalf of the Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Chief Executive</p> <p>Director of Finance</p> <p>Chief Executive</p> <p>Director of Finance</p> <p>Chief Executive</p> <p>Director of Finance</p>	<p>Deputy Director of Finance</p> <p>Director of Finance</p> <p>Director of Finance / Deputy Director of Finance</p> <p>Director of Finance / Deputy Director of Finance</p> <p>Refer to Appendix 2 - Matrix of Financial Limits</p> <p>Refer to Appendix 2 - Matrix of Financial Limits</p> <p>Deputy Director of Finance</p> <p>Director of Finance</p> <p>Deputy Director of Finance / Assistant Director of Finance - Financial Services / Head of Financial Accounts</p> <p>Director of Finance</p> <p>Assistant Director of Finance - Financial Services / Head of Financial Accounts</p>	<p>SFI 12.1.1</p> <p>SFI 12.1.2</p> <p>SFI 12.1.3</p> <p>SFI 12.1.3</p> <p>SFI 12.1.4</p> <p>SFI 9.2.3 / 12.1.6</p> <p>SFI 12.1.7 / 3.3.1</p> <p>SFI 12.1.2</p> <p>SFI 12.1.8</p> <p>SFI 12.1.9</p> <p>SFI 12.1.10</p>
7. Procurement - tendering and contracting procedure - non-pay expenditure			
<p>a) Ensuring that best value for money is demonstrated for all services provided under contract or in-house</p> <p>b) Approving authorisation limits for competitive quotations, as advised by Director of Finance</p> <p>c) Waiving the requirement for competitive quotations</p> <p>d) Accepting and authorising a quotation and the awarding of a contract</p> <p>e) Approving authorisation limits for tenders, as advised by Director of Finance</p>	<p>Chief Executive</p> <p>Board via Audit Committee</p> <p>Chief Executive</p> <p>Board via Audit Committee</p>	<p>Director of Finance / Deputy Director of Finance / Head of Procurement</p> <p>Board via Audit Committee</p> <p>Director of Finance (<i>unless the purchase is within the Director of Finance's budgets, in which case, the Chief Executive must authorise</i>)</p> <p>Refer to Appendix 2 - Matrix of Financial Limits</p> <p>Board via Audit Committee</p>	<p>SFI 8.1.2</p> <p>SFI 8.1.5</p> <p>SFI 8.7</p> <p>SFI 8.3.2</p> <p>SFI 8.1.5</p>

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY	Cross references to Constitution and Standing Financial Instructions
f) Waiving the requirement for tendering	Chief Executive	Director of Finance (<i>unless the purchase is within the Director of Finance's budgets, in which case, the Chief Executive must authorise</i>)	SFI 8.7
g) Ensuring fair and adequate competition, and that appropriate checks are carried out as to the technical and financial capability of the firms invited to tender or quote	Chief Executive	Head of Procurement	SFI 8.9
h) Receiving, and ensuring safe custody of tenders prior to opening	Chief Executive	Head of Procurement	SFI 8.10.4
i) Accessing and releasing electronic tenders as 'authorised verifiers'	Chief Executive	Director of Corporate Affairs / Head of Procurement (either/or)	SFI 8.11.1
j) Deciding whether late tenders should be considered	Chief Executive or Director of Finance	Chief Executive or Director of Finance, advised by Head of Procurement	SFI 8.12.3
k) Approving a tender and the awarding of a contract		Refer to Appendix 2 - Matrix of Financial Limits	SFI 8.13.7 / 8.13.8
l) Signing expenditure-based contracts on behalf of the Trust		Refer to Appendix 2 - Matrix of Financial Limits	SFI 8.14
m) Nominating officers to oversee and manage the contract on behalf of the Trust	Chief Executive	Director of Finance / Deputy Director of Finance / Head of Procurement / Divisional Manager / Head of Department	SFI 8.18.4
8. Procurement - requisitions, ordering and payments - non-pay expenditure			
a) Designing and maintaining a requisitioning/ordering/payment system, including <ul style="list-style-type: none"> procedural instructions; certification that goods / services have been received and that accounts are in order for payment, prior to payment; and instructions regarding the manner of payments to suppliers within the Finance Department 	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services / Head of Procurement / Finance Systems Manager	SFI 9.2 - 9.5
b) Maintaining a list of managers authorised to approve requisitions and payments, and their financial limits	Chief Executive	Assistant Director of Finance - Financial Services / Finance Systems Manager	SFI 9.1.2
c) Maintaining petty cash instructions, including financial limits by seniority and types of purchase	Director of Finance	Assistant Director of Finance - Financial Services / Treasury Services Manager	SFI 9.6
d) Approving requisitions and petty cash purchases (exceptional circumstances)		Refer to Appendix 2 - Matrix of Financial Limits	SFI 9.2.3
e) Approving prepayments (payment in advance of receipt of goods / services) - exceptional cases only	Director of Finance	Director of Finance	SFI 9.4
9. Audit arrangements			
a) Making recommendations to the Council of Governors in respect of the appointment, re-appointment, remuneration and removal of the external auditor	Audit Committee (<i>for recommendation to the Council of Governors for approval</i>)	Director of Finance	SFI 2.1.6 / 2.4.3
b) Appointing the internal auditor	Audit Committee	Audit Committee, advised by Director of Finance	SFI 2.1.7
c) Monitoring / reviewing the operational effectiveness and cost-effectiveness of the internal audit function	Audit Committee	Director of Finance	SFI 2.2.1
d) Monitoring / reviewing the external auditor's independence and objectivity and the effectiveness of the audit process	Audit Committee	Director of Finance	SFI 2.4.4
e) Providing a view on internal control and probity	Audit Committee	Internal auditor / external auditor	SFI 2.1.3 / 2.3.5
f) Monitoring actions taken by management in response to audit recommendations	Audit Committee	Director of Corporate Affairs / Director of Finance	SFI 2.3.6
g) Implementing audit recommendations	Chief Executive	Relevant managers	SFI 2.3.6
10. Fraud and security management			
a) Appointing the Local Anti-Fraud Specialist (LAFS)	Audit Committee (contract of service)	Director of Finance	SFI 2.5.2
b) Providing the Fraud and Corruption Policy and Response Plan. Monitoring and ensuring compliance with fraud and corruption requirements of NHS Standard Contract	Chief Executive and Director of Finance	LAFS	SFI 2.5.1
c) Reporting of suspected fraud (usually directly to LAFS or Director of Finance)	All staff	All staff	SFI 2.5.5 / 13.1.2
d) Notifying NHS Protect and external auditor of any suspected fraud	Director of Finance	LAFS	SFI 2.5.3 / 13.1.3 / 13.1.7
e) Appointing the Local Security Management Specialist (LSMS)	Chief Executive	Associate Director of Estates	SFI 2.6.3
f) Providing the Trust's <i>Security Policy</i> . Monitoring and ensuring compliance with NHS security management requirements of NHS Standard Contract	Chief Executive	LSMS	SFI 2.6.1
g) Reporting of suspected security incident or breach to LSMS	All staff	All staff	SFI 2.6.4
h) Notifying NHS Protect of any suspected security incident or breach, such as where property loss / damage is suspected, including theft or criminal damage (including burglary, arson, and vandalism) to staff / patient / NHS property or equipment	Chief Executive and Director of Finance	LSMS	SFI 2.6.3 / 13.1.5
11. Reporting incidents to the police			
a) Immediately reporting to the police where arson or theft are suspected	Director of Finance	Director of Finance	SFI 13.1.6
b) Reporting after advice, if fraud is suspected (reporting to NHS Protect in the first instance)	Director of Finance	LAFS	SFI 13.1.3

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY	Cross references to Constitution and Standing Financial Instructions
c) Deciding at what stage to involve the police in cases of other irregularities not covered by a) or b)	Chief Executive	Director of Finance, or other relevant Executive Director	SFI 2.2.1 / 13.1.6
d) Calling the police during a security incident - seeing or suspecting that a crime is taking place (<i>Security Policy and Procedure</i>)	All staff	All staff	SFI 13.1.6
12. Asset management (including capital assets and stock), including disposals and condemnations, and security management			
a) Responsibility for security of Trust assets	Chief Executive	All staff	SFI 1.4.8 / 12.3
b) Approving asset control procedures (including fixed assets, cash, cheques and negotiable instruments, and also including donated assets)	Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts / Treasury Services Manager	SFI 12.3.2
c) Non-stock assets			
• Maintaining an asset register for capital assets, including the periodic verification of entries and reconciliation to financial ledger	Chief Executive / Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts	SFI 12.2
• Maintaining an asset register for medical equipment assets, including the periodic verification of entries	Chief Executive	Director of IT and Information	SFI 12.2
• Developing arrangements for the sale of assets	Director of Finance	Head of Procurement	SFI 12.4.2
• Notifying the Director of Finance (Procurement and Financial Accounts) when capital assets are lost	Department heads (all staff)	Department heads (all staff)	SFI 12.2 / 13.1.4
• Approving condemnation or disposal of Items which are obsolete, redundant, irreparable or which cannot be repaired cost-effectively	Director of Finance	Director of Finance <i>Proformas are pre-approved by an authorised condemning officer. The sale of medical equipment requires additional pre-approval by the Head of Procurement in conjunction with the EBME Manager</i>	SFI 12.4.4 / 12.4.6
• Approving procedures for reconciling balances on fixed assets accounts in the financial ledger against balances on fixed asset registers	Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts	SFI 12.2.5
• Assessing and applying depreciation / impairment to capital assets, and processing revaluations of the Trust's built estate.	Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts	SFI 11.2.6 / 11.2.7
d) Control of stores, including minimising stockholdings, annual physical checks and the condemnation, disposal and replacement of unserviceable articles			
• Controlling pharmaceutical stocks	Chief Executive	Director of Pharmacy / Chief Pharmacist	SFI 11.2
• Designing and implementing (non-Pharmacy) stock control arrangements, including stocktaking procedures, and procedures for the receipt of goods, issues from stores, and returns to suppliers	Director of Finance	Head of Procurement / Head of Financial Accounts Department heads	SFI 11.2
• Controlling fuel stocks	Chief Executive / Director of Finance	Associate Director of Estates	SFI 11.2
• Controlling other stocks / stores	Chief Executive / Director of Finance	Deputy Director of Finance / Head of Procurement	SFI 11.2
e) Notifying asset and stock discrepancies to the Director of Finance, and/or LSMS/LAFS if a security management / fraud event is suspected	All staff	All staff	SFI 2.5.5 / 13.1.4
f) Formally reporting asset and stock losses to the Audit Committee	Director of Finance	Assistant Director of Finance - Financial Services	SFI 13.1.14
13. Losses and special payments - including debt write-offs and ex gratia payments			
a) Designing and implementing procedures for recording and reporting losses and special payments, including maintenance of Losses Register and general reporting to Audit Committee	Director of Finance	Assistant Director of Finance - Financial Services	SFI 13.1.1 / 13.1.13 / 13.1.14
b) Reporting of all non-fraud losses to the Chief Executive / Director of Finance (via Financial Services)	All staff (<i>via Department heads or Security Team / LSMS</i>)	All staff (<i>via Department heads or Security Team / LSMS</i>)	SFI 13.1.4
c) Reporting of suspected fraud losses (usually directly to LAFS or Director of Finance)	All staff	All staff	SFI 2.5.5 / 13.1.2
d) Referring novel, contentious or repercussive cases to DH for approval	Director of Finance	Deputy Director of Finance	SFI 13.1.7
e) Referring non-Treasury-approved severance payments to NHSI	Director of Finance	Deputy Director of Finance	SFI 13.1.7
f) Approval of losses and special payments	Board, via Audit Committee	Refer to Appendix 2 - Matrix of Financial Limits	SFI 13.1.9
g) Reviewing options for financial redress and insurance claims	Director of Finance	Deputy Director of Finance	SFI 13.1.11
14. Treasury management - bank accounts, cash, investments and borrowings			
a) Approving banking arrangements, loans > 1 month and additional PDC (in advance of drawdown)	Trust Board	Not delegated further	SFI 5.1.2
b) Managing the Trust's cash-handling and banking arrangements, including <ul style="list-style-type: none"> • establishing/administering bank mandates and signatories; • providing advice on the provision of banking services and the operation of accounts; • preparing instructions on the operation of accounts, including limits and authorities for staff, and procedures for cash-handling; • undertaking cash management processes, including moving funds between accounts and short-term instruments 	Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts / Treasury Services Manager (<i>on behalf of, and approved by, Director of Finance</i>)	SFI 5.1.1 / 5.1.3 / 5.5
c) Reviewing commercial banking arrangements at regular intervals	Director of Finance	Assistant Director of Finance - Financial Services / Treasury Services Manager (<i>on behalf of Director of Finance</i>)	SFI 5.4
d) Minimising finance costs and liquidity risk, in the use of loan instruments	Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts / Treasury Services Manager	SFI 14.2.1

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY	Cross references to Constitution and Standing Financial Instructions
e) Authorising drawdown of loans or PDC via lender / DH mandates <i>Loans > 1 month, including any working capital facility, and PDC must be approved by the Board in advance of drawdowns</i>	Director of Finance	Director of Finance / Deputy Director of Finance / Assistant Director of Finance - Financial Services / Head of Financial Accounts (PDC) Director of Finance / Deputy Director of Finance (loans)	SFI 14.1.2 / 14.2.4 / 14.2.7
f) Calculating and paying PDC dividend and interest on borrowings	Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts	SFI 14.1.4 / 14.2.6
g) Maximising returns and minimising credit risk associated with investments	Director of Finance	Assistant Director of Finance - Financial Services / Head of Financial Accounts / Treasury Services Manager	SFI 14.3.3
15. Patients' property - cash and valuables			
a) Design and implementation of procedures for the administration / handling of patients' monies and property	Director of Finance	Treasury Services Manager	SFI 15.1.3
b) Ensuring patients and guardians are informed about patients' monies and property procedures on admission	Chief Executive	Ward Managers	SFI 15.1.2
c) Informing staff of their duties in respect of patients' monies and property	Director of Finance, through a), above	Matrons / Ward Managers	SFI 15.1.4
d) Retaining, releasing or disposing of the property of deceased patients in accordance with the legal framework	Director of Finance	Treasury Services Manager / Head of Procurement Cashiers (Cash Offices)	SFI 15.4
16. Charitable funds			
a) Designing and implementing the financial systems of the Charity	Director of Finance	Assistant Director of Finance - Financial Services	SFI 16.2
b) Designing and implementing financial procedures, and creating staff-facing policies for the collection of income and the expenditure of funds	Director of Finance	Assistant Director of Finance - Financial Services	SFI 16.2
c) Creating plans or targets for the Charity, and monitoring performance against those targets/plans	Charitable Funds Committee / Director of Finance	Assistant Director of Finance - Financial Services / Head of Fundraising / Fund-holders	SFI 16.8
d) Designing and implementing an appropriate <i>Treasury Management Policy</i> for the Charity, including investment policy and reserve policy elements	Charitable Funds Committee / Director of Finance	Assistant Director of Finance - Financial Services	SFI 16.5
e) Timely expenditure, avoiding unnecessary accumulation of funds	Charitable Funds Committee	Fund-holders	SFI 16.3
f) Approval of any charitable expenditure	Charitable Funds Committee	Fund-holders (financial limits approval per Appendix 2 - Matrix of Financial Limits Assistant Director of Finance - Financial Services (technical approval))	SFI 16.3
g) Creation of a new fund or sub-fund	Charitable Funds Committee	<i>Only the Charitable Funds Committee can approve the creation of funds</i>	SFI 16.4
h) Approval for fundraising appeals - includes any documentation or communication which states 'we are collecting donations for purpose X'	Charitable Funds Committee	<i>Only the Charitable Funds Committee can approve appeals</i>	SFI 16.4
i) Approval of on-site fundraising activity, with divisional manager and fund-holder support	Charitable Funds Committee	Assistant Director of Finance - Financial Services / Head of Fundraising	SFI 16.4
j) Maximising revenues under HMRC Gift Aid scheme	Director of Finance	Assistant Director of Finance - Financial Services / Head of Fundraising / Treasury Services Manager	SFI 16.4
k) Preparing an Annual Report and Accounts and submission of the Trustee's Annual Return to the Charity Commission	Director of Finance	Assistant Director of Finance - Financial Services	SFI 16.8
l) Maintenance of Charity Commission registration	Director of Finance	Assistant Director of Finance - Financial Services	SFI 16.7
17. Information technology - financial systems			
a) Ensuring the accuracy and security of the Trust's computerised financial data, through designing and implementing controls, policies and procedures	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services / Finance Systems Manager	SFI 20.1.1
b) Developing and implementing new financial systems (in line with the Trust's IM&T strategy), ensuring they are developed in a controlled manner and thoroughly tested	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services / Finance Systems Manager	SFI 20.1.2
c) Ensuring that contracts for computer services for financial applications define responsibility re: security, privacy, accuracy, completeness and timeliness of data during processing and storage	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services / Finance Systems Manager / Head of Procurement	SFI 20.2.2
d) Seeking third party assurances regarding financial systems operated externally	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services / Finance Systems Manager	SFI 20.2.3
e) Ensuring that risks arising from the use of IT are effectively identified and considered, and appropriate action is taken to mitigate or control risk	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services / Finance Systems Manager	SFI 20.3
f) Reviewing the form, and ensuring the adequacy of, the financial records of all departments	Director of Finance	Deputy Director of Finance	
18. Risk management - insurance			
a) Ensuring that appropriate insurance arrangements exist in accordance with DH/NHSI guidance	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Operational Financial Management	SFI 21.1.5
b) Approval of all commercial insurance policies	Director of Finance	Director of Finance	SFI 21.1.6
c) Ensuring that the Board is informed of the nature and extent of the risks associated with self-insurance (not using the risk-pooling schemes administered by NHSLA)	Director of Finance	Director of Finance	SFI 21.2.2
d) Ensuring that documented procedures cover the management of claims and payments below the excess / deductible	Director of Finance	Deputy Director of Finance / Assistant Director of Finance - Financial Services / Head of Financial Accounts	SFI 21.2.3

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY	Cross references to Constitution and Standing Financial Instructions
18. HR and pay			
Framework			
a) Developing HR policies and strategies for approval by the Board including training and industrial relations	Chief Executive	Director of Workforce	
b) Nominating officers to enter into contracts of employment regarding staff, or agency staff / consultancy service contracts	Chief Executive	Chief Operating Officer	
c) Advising the Board about appropriate remuneration and conditions of service of very senior managers	Remuneration Committee	Remuneration Committee	SFI 19.1.2
d) Presenting proposals to the Board for the setting of remuneration and conditions of service for those staff not covered by the Remuneration Committee	Chief Executive	Director of Workforce	
e) Administration of salary sacrifice schemes	Chief Executive	Director of Workforce	SFI 19.7
Establishment, recruitment, contracts and variations			
f) Filling a vacancy within the funded establishment <i>Subject to establishment control / vacancy control processes</i>	Chief Executive	Budget managers in conjunction with divisional finance teams	SFI 19.2 / 19.3
g) Adding staff to the agreed establishment <i>Subject to establishment control / vacancy control processes</i>	Chief Executive	Senior management team (SMT) member	SFI 19.2 / 19.3
h) Ensuring that all employees are issued with a contract of employment, in a form approved by the Board, and which complies with employment legislation	Chief Operating Officer	Director of Workforce	SFI 19.6
i) Granting additional increments to staff, outside the annual cycle, within budget	Chief Operating Officer / Director of Finance	Budget managers in conjunction with divisional finance & HR teams, with SMT approval	
j) Re-grading, in accordance with Trust procedures	Chief Executive	Director of Workforce	SFI 19.3
k) Renewing fixed-term contracts	Chief Executive	Budget managers in conjunction with divisional finance & HR teams, plus relevant Executive Director	SFI 19.3
l) Approving local pay variations	Chief Operating Officer	Director of Workforce	
Payroll requests			
m) Approving forms effecting new starters, variations and leavers	Director of Workforce	Budget managers in conjunction with divisional finance teams	
n) Completing and authorising payroll reporting forms (SVLs)	Director of Workforce	Matrons / Ward and departmental managers	
o) Authorising overtime	Director of Workforce	Budget managers	
p) Authorising expenses reimbursed via payroll	Director of Workforce	Budget managers	
Leave			
q) Approving annual leave	Chief Operating Officer	Line managers <i>as per departmental procedure</i>	
r) Approving annual leave carry forward <i>for A/C employees, this is granted in exceptional circumstances only, and only with written consent</i>	Chief Operating Officer	Line managers	
s) Approving time off in lieu	Chief Operating Officer	General managers / departmental managers	
t) Approving <ul style="list-style-type: none"> • compassionate leave; • special leave arrangements for domestic/personal/family reasons - paternity leave, carer leave, adoption leave; • other special leave including jury service; and • leave without pay 	Chief Operating Officer	General managers / departmental managers / Associate Medical Directors	
u) Approving leave of absence for medical staff - paid and unpaid	Chief Operating Officer	Medical Director / Associate Medical Directors	
v) Approving maternity leave - paid and unpaid	Chief Operating Officer	<i>Automatic approval, with guidance</i>	
Sick leave			
w) Extending paid sick leave	Director of Workforce	General managers / departmental managers / Associate Medical Director / Deputy Director of Nursing in conjunction with divisional HR teams	
x) Approving part-time return to work, on full pay, to assist recovery	Director of Workforce	General managers / departmental managers / Associate Medical Director / Deputy Director of Nursing in conjunction with divisional HR teams	
Study leave			
y) Approving study leave outside the UK	Chief Executive	Relevant Executive Director	
z) Approving medical staff study leave (UK) - consultant / non career-grade	Medical Director	Associate Medical Director	
aa) Approving medical staff study leave (UK) - career-grade	Medical Director	Post Graduate Tutor	
bb) Approving all other study leave (UK)	Chief Operating Officer	Budget manager (in budget) and Training and Development Manager	
Staff benefits			
cc) Approving relocation expenses <i>up to a maximum of £8,000 under HMRC rules</i>	Director of Workforce	SMT member	
dd) Approving regular user allowance <i>(no longer available for non-medical staff)</i>	Director of Workforce	Associate Medical Director / Deputy Director of Nursing in conjunction with divisional HR teams	
ee) Approving mobile phones and other mobile devices	Director of IT and Information	General managers / departmental managers / Associate Medical Director / Deputy Director of Nursing	

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY	Cross references to Constitution and Standing Financial Instructions
Staff retirement			
ff) Authorising return to work in a part-time capacity under the <i>flexible retirement scheme</i> .	Director of Workforce	General managers / departmental managers / Associate Medical Director / Deputy Director of Nursing	
gg) Deciding to pursue retirement on the grounds of ill-health, following advice from the Occupational Health Department	Director of Workforce	General managers / departmental managers / Associate Medical Director / Deputy Director of Nursing	
hh) Approving early retirement	Director of Workforce	General managers / departmental managers / Associate Medical Director / Deputy Director of Nursing	
Exit packages		Refer to Appendix 2 - Matrix of Financial Limits	
Bank / agency staffing, off-payroll / IR35 engagements			
i) Ensuring that procedures are in place to ensure that the correct tax / NI arrangements are in place for off-payroll engagements	Chief Executive	Chief Operating Officer / Director of Workforce	SFI 19.8
ii) Nurses - approving bank staffing via NHSP	Chief Executive	Matron	SFI 19.8.3
iii) Nurses - approving agency requests via NHSP within NHSI cap in 'critical area', via 'NHSP golden key'	Chief Executive	Associate Director of Nursing	SFI 19.8.3
iv) Nurses - approving agency requests via NHSP within NHSI cap in 'non-critical area', via <i>Agency Authorisation Request (AAR) form</i>	Chief Executive	Director of Nursing and Midwifery	SFI 19.8.3
v) Nurses - approving agency requests exceeding NHSI cap via NHSP via <i>Agency Authorisation Request (AAR) form</i>	Chief Executive	Director of Nursing and Midwifery	SFI 19.8.3
vi) Medical - approving cover within NHSI cap in 'critical area', via <i>AAR form</i>	Chief Executive	Clinical Service Lead	SFI 19.8.3
vii) Medical - approving cover within NHSI cap in 'non-critical area', via <i>AAR form</i>	Chief Executive	Medical Director	SFI 19.8.3
viii) Medical - approving cover exceeding NHSI cap via <i>AAR form</i>	Chief Executive	Medical Director	SFI 19.8.3
ix) Other staff groups - within NHSI cap via <i>AAR form</i>	Chief Executive	Relevant SMT member	SFI 19.8.3
x) Other staff groups - exceeding NHSI cap via <i>AAR form</i>	Chief Executive	Director of Finance or Chief Operating Officer	SFI 19.8.3
xi) Approving any 'off-framework' requests via <i>AAR form</i>	Chief Executive	Chief Executive	
xii) Approving any request exceeding £120 per hour via <i>AAR form</i>	Chief Executive	Chief Executive	

Delegated authority relating to Trust employees (cont)

DELEGATED MATTER	DELEGATED TO ¹	OPERATIONAL RESPONSIBILITY
A. Risk management		
a) Ensuring the Trust has a Risk Management Strategy and a programme of risk management	Chief Executive	Director of Nursing & Midwifery / Medical Director
b) Developing systems for the management of risk	Medical Director	Associate Director of Risk Management
c) Developing incident and accident reporting systems	Medical Director	Associate Director of Risk Management
d) Compliance with the reporting of incidents and accidents	Medical Director	All staff
B. Seal		
a) Keeping a register of seal, and safekeeping of the seal	Chief Executive	Director of Corporate Affairs
b) Attestation of seal in accordance with the Trust's Constitution	In advance by Board / Director of Corporate Affairs	Director of Corporate Affairs
c) Property transactions and any other legal requirement for the use of the seal	In advance by Board / Director of Finance	Director of Corporate Affairs
C. Gifts and hospitality, and commercial sponsorship		
a) Maintaining the Trust's Gifts and Hospitality Register Applies to both individual and collectively received items	Director of Corporate Affairs	Staff declarations required in Hospitality Register coordinated by the Director of Corporate Affairs
b) Approving commercial sponsorship proposals	Chief Executive	Chief Executive
D. Declarations of interest		
a) Maintaining a register of interests	Director of Corporate Affairs	Directors, Divisional Triumvirates and Corporate Services Leads
b) Ensuring that the Board of Directors / senior staff (senior managers / senior clinicians / department heads) have been requested to declare relevant and material interests	Director of Corporate Affairs	Director of Corporate Affairs
E. Medical		
a) Clinical governance arrangements	Medical Director	Associate Medical Director
b) Medical leadership	Medical Director	Associate Medical Director
c) Programmes of medical education	Medical Director	Associate Medical Director
d) Medical staffing plans	Medical Director	Associate Medical Director
e) Medical research	Medical Director	Associate Medical Director
F. Nursing		
a) Compliance with statutory and regulatory arrangements relating to professional nursing practice	Director of Nursing & Midwifery	Deputy Director of Nursing / Matrons
b) Matters involving individual professional competence of nursing staff	Director of Nursing & Midwifery	Deputy Director of Nursing / Matrons
c) Compliance with professional training and development of nursing staff	Director of Nursing & Midwifery	Deputy Director of Nursing / Matrons
d) Quality assurance of nursing processes	Director of Nursing & Midwifery	Deputy Director of Nursing / Matrons
G. Infectious diseases and notifiable outbreaks		
a) Developing an Annual Programme of work based on the 10 criteria of the Code of Practice for IPC	Chief Executive	Director of Infection Prevention and Control / Associate Director of Nursing Infection Prevention and Control/Tissue Viability
b) Ensuring local PHE team notified of suspected cases of certain infectious diseases (as defined by them)	Chief Executive	Director of Infection Prevention and Control / Associate Director of Nursing Infection Prevention and Control/Tissue Viability
c) Ensuring all MRSA bacteraemia have a Post Infection Review and that this is submitted through the PHE HCAI system	Chief Executive	Director of Infection Prevention and Control / Associate Director of Nursing Infection Prevention and Control/Tissue Viability
d) Reporting all MRSA and MSSA; E coli and C difficile bacteraemia infections in line with statutory guidance through the PHE HCAI data capture system	Chief Executive	Director of Infection Prevention and Control / Associate Director of Nursing Infection Prevention and Control/Tissue Viability
e) Undertaking surgical site infection surveillance for at least one of four orthopaedic categories, for one quarter of the financial year, and report this through the SSIS System	Chief Executive	Director of Infection Prevention and Control / Associate Director of Nursing Infection Prevention and Control/Tissue Viability
H. Clinical audit		
a) Clinical audit	Chief Executive	Medical Director
I. Trials and research projects		
a) Authorisation of clinical trials and research projects	Medical Director	Clinical Governance Group
b) Financial management of clinical trials and research projects in accordance with financial policies and procedures	Director of Finance	Deputy Director of Finance, with relevant clinicians and budget managers
c) Authorisation of product trials	Chief Executive	Medical Director
J. Authorisation of new drugs		
a) Authorisation of new drugs	Chief Executive	Director of Pharmacy and Medicines Management
K. Medicines inspectorate regulations		
a) Review regulations	Chief Executive	Director of Pharmacy and Medicines Management

L. Environmental regulations		
a) Review of compliance with environmental regulations, for example those relating to clean air and waste disposal	Chief Executive	Director of Finance
M. Fire precautions		
a) Ensuring that the fire precautions and prevention policies and procedures are adequate and that fire safety and integrity of the Trust's estate are intact	Chief Executive	Director of Finance
N. Health and safety		
a) Reviewing all statutory compliance with legislation and Health and Safety requirements including Control of Substances Hazardous to Health (CoSHH) regulations	Chief Executive	Chief Operating Officer / Director of Finance / Director of Pharmacy and Medicines Management
O. Legal proceedings		
a) Engaging solicitors / legal advisors	Chief Executive	Director of Corporate Affairs / Director of Finance
b) Approving and signing all documents which will be necessary in legal proceedings, i.e. executed as a deed	Chief Executive	Director of Finance / Director of Corporate Affairs
c) Signing on behalf of the Foundation Trust any agreement or document not requested to be executed as a deed	Chief Executive	Nominated Executive Director
P. Complaints (patients and/or relatives)		
a) Ensuring that all complaints are dealt with effectively	Chief Executive	Director of Nursing and Midwifery / Head of Patient Experience
b) Ensuring complaints relating to a division / department are investigated thoroughly	Chief Executive	Director of Nursing and Midwifery / Head of Patient Experience
Q. Information technology and governance - trust-wide (non-Finance) systems		
a) Developing financial systems in accordance with the Trust's IM&T strategy	Director of IT and Information	General managers / Director of IT and Information
b) Implementing new systems ensure they are developed in a controlled manner and thoroughly tested	Director of IT and Information	General managers / Director of IT and Information
c) Seeking third party assurances regarding IT systems operated externally	Director of IT and Information	General managers / Director of IT and Information
d) Ensuring that contracts for computer services for IT applications define responsibility re: security, privacy, accuracy, completeness and timeliness of data during processing and storage	Director of IT and Information	General managers / Director of IT and Information
e) Ensuring that risks to the Trust from use of IT are identified and considered and that disaster recovery plans are in place	Director of IT and Information	General managers / Director of IT and Information
R. Information governance and records management		
a) Reviewing the Trust's compliance with the Caldicott Report on protecting patients' confidentiality in the NHS	Chief Executive	Director of IT and Information / Associate Medical Director
b) Freedom of Information Act (FOIA) compliance code	Chief Executive	Director of IT and Information
c) Data security arrangements	Chief Executive	Director of IT and Information
d) Reviewing compliance with Data Protection Act (DPA)	Chief Executive	Director of IT and Information
e) Reviewing Trust's compliance with the Records Management Code of Practice	Chief Executive	Director of IT and Information

¹ If the Chief Executive is absent, powers delegated to them may be exercised by the nominated officer(s) acting in their absence, after taking appropriate financial advice; two Executive Directors will be required to ratify any decisions within the Chief Executive's thresholds.

Ref	DELEGATED MATTER	DELEGATED AUTHORITY / FINANCIAL LIMITS							Reference to Delegated authority tables p14 - 22	
		Level 8	Level 7	Level 6	Level 5	Level 4	Level 3	Level 2		Level 1
		Board or Committee	CEO / COO / DoF or Deputy CEO	All SMT directors (EDs or otherwise) or Deputy DoF	Divisional Directors Divisional Medical Leads Senior Managers (Corporate)	Directorate Managers Assistant Managers (Corporate)	Department Managers Matrons	Deputy Department Managers Ward Managers	Deputy Ward Managers	
		In case of staff absence, authority may pass sideways (subject to cost centre restrictions) or upwards (meaning that a higher level manager must approve). In cases of Executive Director absence, authority may occasionally pass downwards to nominated deputies in line with current policies / procedures. Trust staff should only attempt to sign documents / approve activity in cases where they have the requisite authority to do so. All limits are inclusive of VAT, wherever VAT is charged, even if presumed recoverable.								
1. Ordering of goods and services										
1.1	Requisitioning of all goods, works and services All requisitioning is subject to the requirements of sections 2. - 3. being met. With the exception of 1.1.e., all requisitions are input and approved through the Oracle system.	All Trust employees with Oracle system access can input a requisition for goods/services. Pharmacy employees with JAC system access can input a requisition for drugs and other medicines. All goods/works/services (except under section 4, below) are procured via the completion of a requisition, and therefore the creation of a purchase order (PO).								
	a. Approval of revenue requisitions Spend is restricted to approver's cost centres, and must be within Board-approved budget and/or have an approved business case (section 3, below). Approval of capital requisitions b. Spend must be listed in Board-approved annual capital programme, and/or have an approved business case (section 3, below). Approval of annual call-off² requisitions - contracted spend only. c. Approval for payment of consignment goods³ d. Requisition approval may only be given where an item of consignment stock has been used. Replacement will be on a top-up basis only, and in accordance with stock levels pre-determined by Procurement.	> EU threshold for goods / services ¹	≤ EU threshold for goods / services	≤ £30,000	≤ £10,000	≤ £3,000	≤ £1,000	≤ £500 stationery & provisions (food/drink) only	Section 6 & Section 8	
	e. Drugs inventory and other Pharmacy purchasing Limits relate to requisitions via the Pharmacy JAC system. Unlike for non-drugs purchasing via Oracle, these limits are not wholly built into the JAC system. High-value approvals are sought via email, and filed for audit purposes.	≤ £250,000 CEO or DoF > £250,000 Two level 7 approvers	≤ £100,000 Director of Pharmacy and Medicines Management / Deputy Director of Pharmacy	≤ £50,000 Pharmacy Op'l Manager / Lead Pharmacist, Medicines Mgmt / Team Leader, Clinical Support Services	≤ £25,000 6 Pharmacy officers per a local signatory list				Section 8	
	f. Charitable funds - 2017/18 onwards Subsequent to business case approval (section 3, below).	> EU threshold for goods / services	≤ EU threshold for goods / services	≤ £30,000					Section 16	
		approved within Oracle by DoF	approved within Oracle by DDoF	approved within Oracle by relevant Divisional Director						
2. Quotations, tendering and contract procedures										
2.1	Requirement to obtain quotations / tenders Authorised officers are specifically advised by Head of Procurement at all stages during the process.	Financial limits include VAT even if presumed recoverable, and refer to the anticipated value of the contract over the contract period (normally 3 years). Compliance with tendering procedures described within the SFIs is required at all times, for any type of contract for goods, services or works. Requests for tenders or quotations must be accompanied by the appropriate set of NHS Standard Terms and Conditions of Contract. Spend must not be disaggregated to avoid the requirement to obtain competitive quotations or tenders. All Trust employees can obtain goods/services or works without obtaining quotations where the total value of the contract will not exceed £3,000. However, it is strongly recommended that competitive quotations are obtained or a national or regional framework agreement is used to demonstrate best value for money (VfM).								
	a. > EU threshold <i>full OJEU</i> b. > £30,000 & ≤ EU threshold <i>competitive tenders</i> c. > £3,000 & ≤ £30,000 <i>obtain 3 competitive written quotes</i> d. ≤ £3,000 <i>no requirement for competitive quotations</i>									

Ref	DELEGATED MATTER	DELEGATED AUTHORITY / FINANCIAL LIMITS								Reference to Delegated authority tables p14 - 22	
		Level 8	Level 7	Level 6	Level 5	Level 4	Level 3	Level 2	Level 1		
		Board or Committee	CEO / COO / DoF or Deputy CEO	All SMT directors (EDs or otherwise) or Deputy DoF	Divisional Directors Divisional Medical Leads Senior Managers (Corporate)	Directorate Managers Assistant Managers (Corporate)	Department Managers Matrons	Deputy Department Managers Ward Managers	Deputy Ward Managers		
2.2	Authorisation of waivers⁴ <i>Authorisation of any waiver of tenders or quotations</i> All waivers to be reported by the Director of Finance to each meeting of the Audit Committee. Waivers are authorised by CEO where tender pertains to DoF budgets.		≤ £10,000 DoF > £10,000 CEO & DoF							Section 7	
2.3	Opening of quotations <i>A record of all quotations received must be kept by the requisitioning department, and must be made available for audit purposes.</i>						Authority at this level or higher				
2.4	Opening of electronic tenders <i>All electronic tenders are recorded by Procurement. DoCA and Head of Procurement are 'verifiers'.</i>			DoCA or Head of Procurement							
2.5	Acceptance of late tenders <i>Decision as to whether late tenders are to be accepted.</i>		CEO or DoF								
2.6	Selection of the tender that is not the most economically advantageous tender (MEAT)		CEO								
2.7	Contract award Authorised officers are specifically advised by Head of Procurement at all stages during the process.	Contract signatories are also as below. The CEO signs on behalf of the Board.									
	a. > £1,000,000 <i>full OJEU</i>	Board									
	b. ≤ £1,000,000 <i>full OJEU</i>		CEO								
	c. ≤ £500,000 <i>full OJEU</i>		CEO / DoF								
	d. > EU threshold & ≤ £250,000 <i>full OJEU procedures</i>			Deputy DoF							
	e. > £30,000 & ≤ EU threshold <i>competitive tenders</i>				Budget manager						
	f. > £3,000 & ≤ £30,000 <i>obtain 3 competitive written quotes</i>				Budget manager, of a level higher than the opener (section 2.3)						
3. Business case approval											
3.1	Requirement for approved business case The business case process precedes the tendering / quotation procurement process, and is required for all capital expenditure, and revenue spend which is not already within plan / budget.	The financial limits below refer to <i>whole-life, total implementation costs</i> , including external facilitation, enabling works, establishment changes and depreciation. Pre-approval of the following technical elements within business cases through Financial Accounts is required: VAT recovery / leases and rentals / 'managed service' models and 'free asset' models / collaboration - joint ventures, partnerships / capital expenditure and depreciation. Capital Bid Forms (CBFs) are used for smaller capital projects with low complexity, such as medical equipment.									Section 4
3.2	Approval of business cases within budget Applies to (self-funding) plans to do something differently within existing budgets.	> £1,000,000 Board ⁵ > £250,000 FBPA	≤ £250,000 CEO or DoF								
3.3	Approval of business cases without budget Net costs would be matched to any contingency funds/reserves.	> £250,000 Board ⁵ > £50,000 FBPA	≤ £50,000 CEO or DoF								
⁵ Business cases/schemes need additional NHSI / DH approval if the following costs exceed £15m: capital costs, or whole-life costs (for IT, lease or 'managed service' schemes).											
3.4	Approval of any proposal or case involving management consultants 'Consultancy fees' expenditure is subject to additional controls.	> £50,000 Board NHSI approval required	< £50,000 CEO or DoF	≤ £10,000 ED							
3.5	Charitable funds 'bids' - 2017/18 onwards Business cases are required for every item of charitable spend via Expenditure Request Form (ERF). Technical approval - all ERFs are assessed for compliance by Financial Services, prior to Procurement processes and/or forwarding for higher approval.	> £30,000 Charitable Funds Committee			≤ £30,000 Fund-holders, if spend is against their delegated fund					Section 16	

Ref	DELEGATED MATTER	DELEGATED AUTHORITY / FINANCIAL LIMITS								Reference to Delegated authority tables p14 - 22
		Level 8	Level 7	Level 6	Level 5	Level 4	Level 3	Level 2	Level 1	
		Board or Committee	CEO / COO / DoF or Deputy CEO	All SMT directors (EDs or otherwise) or Deputy DoF	Divisional Directors Divisional Medical Leads Senior Managers (Corporate)	Directorate Managers Assistant Managers (Corporate)	Department Managers Matrons	Deputy Department Managers Ward Managers	Deputy Ward Managers	
4.	Non-Treasury payments which are not linked to requisitions / orders									
4.1	Payment approval for exceptional non-PO transactions as specified below <i>Certain compensation payments or ex-gratia payments (6.1) may also not have a requisition.</i>	The Trust operates a 'no PO no pay' procedure for all purchasing other than items specifically listed below, and ex-gratia losses. Breaches, including retrospective ordering, will be addressed under the Trust's escalation procedure, and may result in disciplinary action.								Section 8
	a. NHS BSA FP10s (prescriptions)			Director of Pharmacy and Medicines Management						
	b. NHS BSA quarterly injury benefits and early retirement liability			Deputy DoF						
	c. NHS Fleet Solutions - advance payment of salary sacrifice cars			Director of Workforce						
4.2	Petty cash withdrawal approval Petty cash is issued on presentation of a receipt, financial ledger code and completed proforma. Spend is restricted to cost centres allocated to the approving manager. Second approval may be requested if the first signatory is the beneficiary of the spend, and all travel and incidental expenses should either be requisitioned in advance of travel (e.g. tickets, accommodation) or be reimbursed via Payroll (e.g. mileage).		> £30	> £30	≤ £30	≤ £30	≤ £30	≤ £30		
4.3	Credit / payment cards Approval for the issue of business-use credit cards to individuals. Maximum limit on each credit card is £7,500.		Authority							
5.	HR and pay									
5.1	Establishment and recruitment	Delegated authority for establishment changes is detailed in the Scheme of Delegation (App 1).								Section 18
5.2	Bank / agency staffing	Delegated authority for approval of bank / agency staffing is detailed in the Scheme of Delegation (App 1).								
5.4	Approvals for exit packages / severance									
	a. Individual - directors / senior managers within the scope of the Committee	Remuneration and Appointments Committee								
	b. Individual - with contractual entitlement		CEO or DoF							
	c. Trust-wide - HM Treasury approved 'mutually agreed' schemes	Board								
	d. Individual - exceeding contractual entitlement (per 6.1d)	Board								
		HM Treasury approval required via NHSI								

Ref	DELEGATED MATTER	DELEGATED AUTHORITY / FINANCIAL LIMITS								Reference to Delegated authority tables p14 - 22
		Level 8	Level 7	Level 6	Level 5	Level 4	Level 3	Level 2	Level 1	
		Board or Committee	CEO / COO / DoF or Deputy CEO	All SMT directors (EDs or otherwise) or Deputy DoF	Divisional Directors Divisional Medical Leads Senior Managers (Corporate)	Directorate Managers Assistant Managers (Corporate)	Department Managers Matrons	Deputy Department Managers Ward Managers	Deputy Ward Managers	

6. Losses, special payments, disposals and litigation												
6.1	Losses and special payments		All novel and contentious or repercussive cases must be reported to DH/NHSI via Financial Services regardless of value.								Section 12 & Section 13 & Section 18	
	a. Debt write-offs At supplier level, not individual invoice level.		> £10,000 Audit Committee	≤ £10,000 Deputy DoF & DoF	≤ £1,000 Deputy DoF							
	b. Non-clinical negligence payments made on the advice of NHSLA -excesses pertaining to employer liability (EL) and public liability (PL) cases (<i>Liability to Third Parties</i> scheme).							< £10,000 excess (EL) < £3,000 excess (PL) Legal Services Manager				
	c. Extra-statutory and extra-regulatory payments		Board									
	d. Severance payment exceeding contractual entitlement (per 5.4d)		Board HM Treasury approval required via NHSI									
	e. All other losses Including losses of cash, salary overpayments, damage to or loss of Trust assets including stock write-offs, and ex-gratia payments.		Audit Committee notified	≤ £5,000 DoF ≤ £10,000 CEO > £10,000 CEO & DoF								
6.2	Condemnation and disposal		Under NO circumstances should any kit or equipment that has been involved in an accident / incident be disposed of until investigations have been concluded.								Section 18	
	a. Approval to condemn / disposal of capital or inventory asset All disposals must be performed in line with the <i>Condemning and Disposal of Scrap and Surplus Equipment</i> policy.			DoF, via SD12 form								
	b. Condemning and disposal of non-capital, non-inventory supplies and equipment (such as office equipment).					Head of Procurement in conjunction with budget manager						
6.3	Litigation claims		NHSLA EL and PL excess are listed under section 6.1									
	a. Authorisation of clinical negligence (CNST) premium			DoF								
	b. Approval of payments following other legal advice that are patient-related				> £10,000 Associate Medical Director			< £10,000 Legal Services Manager				
	c. Approve proposals for action on litigation against, or on behalf of, the Trust		> £100,000 Board		< £100,000 DoCA & associated list (determined by DoCA)							

Ref	DELEGATED MATTER	DELEGATED AUTHORITY / FINANCIAL LIMITS								Reference to Delegated authority tables p14 - 22
		Level 8 Board or Committee	Level 7 CEO / COO / DoF or Deputy CEO	Level 6 All SMT directors (EDs or otherwise) or Deputy DoF	Level 5 Divisional Directors Divisional Medical Leads Senior Managers (Corporate)	Level 4 Directorate Managers Assistant Managers (Corporate)	Level 3 Department Managers Matrons	Level 2 Deputy Department Managers Ward Managers	Level 1 Deputy Ward Managers	
7.	Income									
7.1	Income contracts Signing contracts <i>Board to be consulted in advance for values above £1,000,000</i>	Values are the whole-life values of the contract								Section 5
			> £250,000 CEO or DoF	≤ £250,000 Deputy DoF						
7.2	Setting of fees and charges									
	a. Reviewing and revising existing fees and charges annually b. Approving charges for new services	Notified to FBPAAC	DoF only							
7.3	Commercial sponsorship Agreeing proposals		CEO							
8.	Gifts and hospitality									
8.1	Receiving gifts and / or hospitality, including 'thank-you' presents	Please refer to the Trust's <i>Standards of Business Conduct</i> policy for further details including how to declare gifts / hospitality. Cash gifts cannot be accepted, personal gifts to staff must not be received to charitable funds.								

Footnotes

¹ **EU threshold**

This is the value above which the Public Contract Regulations are applicable, and the Trust must follow the procedures therein defined. The current thresholds for contracts governed by the Public Contracts Regulations will be in place until the end of 2017. Although some of the thresholds are higher in Euros than those published in 2014, conversion rates mean all the thresholds will be lower in Sterling for the next two years than they are at present. The EU thresholds are as follows.
For *supply and service contracts*, the threshold is €209,000 (£164,176).
For *light touch regime (some healthcare and social services) contracts*, the threshold remains at €750,000, but the Sterling value has fallen to £589,148.
For *works contracts*, the threshold is now €5,225,000 (£4,104,394).

Oracle can only apply a single limit per officer. Therefore, the EU threshold for *supply and service* contracts is used within the system, and applies to capital / works as well as revenue spend.

² **Annual call-off order**

A single purchase order placed with a supplier at the beginning of the year to cover all goods/services ordered from the supplier during that period. Commonly used where a large range of products are ordered very frequently, and where it would be uneconomical to place an order for each requirement e.g. provisions (foodstuffs).

³ **Consignment goods**

These are goods provided to the Trust by a supplier and held in inventory (stock). No payment is made to the supplier until the item is used and a requisition / order raised to replenish the used item. Typically, this system is adopted for high-value medical devices such as orthopaedic implants where it would be prohibitively expensive for the Trust to purchase the full range of products/sizes that might be required, and there would be a high risk of obsolescence.

⁴ **Waiver**

A waiver is an exemption from undertaking a competitive tendering or quotation exercise. Circumstances in which a request to waive SFIs are clearly defined in the Trust's SFIs.