SCHEME OF DELEGATION FROM STANDING FINANCIAL INSTRUCTIONS (V14)

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
1.1.3	CHIEF FINANCE OFFICER	Approval of all financial procedures.
1.1.4	CHIEF FINANCE OFFICER	Advise on interpretation or application of SFIs.
1.1.6	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Have a duty to disclose any non-compliance with these Standing Financial Instructions to the Chief Finance Officer as soon as possible.
2.2.2	CHIEF EXECUTIVE	Responsible as the Accountable Officer to ensure financial targets and obligations are met and have overall responsibility for the System of Internal Control.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
2.2.1	CHIEF EXECUTIVE & CHIEF FINANCE OFFICER	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
2.2.3	CHIEF EXECUTIVE	To ensure all Board members and employees, present and future, are notified of and understand their responsibilities within the Standing Financial Instructions.
2.3	CHIEF FINANCE OFFICER	Responsible for: 1) Implementing the Trust's financial policies and coordinating corrective action; 2) Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented; 3) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position; 4) Providing financial advice to members of Board and staff; 5) Maintaining such accounts, certificates etc as are required for the Trust to carry out its statutory duties. 6) Ensuring there are proper arrangements for the estimates, records and reports the Trust may require to carry out its statutory duties as prepared and maintained by any shared service centre and hosted shared service.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
2.4.1	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Standing Financial Instructions and financial procedures.
2.5.1	CHIEF EXECUTIVE	Ensure that any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income and/or cash are made aware of these instructions and their requirement to comply.
3.1.2	CHAIRMAN OF AUDIT & RISK COMMITTEE	Raise a matter at the Board meeting where the Chairman of the Audit & Risk Committee considers there is an issue that requires disclosure or executive action.
3.2.1	CHIEF FINANCE OFFICER	1) Ensuring there are arrangements to review, evaluate and report on the effectiveness of internal financial control including the establishment of an effective Internal Audit function; 2) Deciding at what stage to involve the police in cases of misappropriation and other irregularities not involving fraud or corruption;
3.2.1	DIRECTOR OF GOVERNANCE & RISK	1) Ensuring that the Internal Audit function meets the NHS mandatory audit standards and provides sufficient independent and objective assurance to the Audit & Risk Committee and the Accountable Officer; 2) Ensuring that the annual internal audit report is prepared for the consideration of the Audit and Assurance Committee.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
3.3.3	HEAD OF INTERNAL AUDIT	Will provide to the Audit & Risk Committee; 1) A risk-based plan of internal audit work, agreed with management and approved by the Audit & Risk Committee, based upon the management's Assurance Framework that will enable the auditors to collect sufficient evidence to give opinion on the adequacy and effective operation of the organisation; 2) Regular updates on the progress against plan; 3) Reports of management's progress on the implementation of action agreed as a result of internal audit findings; 4) An annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes; 5) Additional reports as requested by the Audit & Risk Committee.
3.1	AUDIT & RISK COMMITTEE	To Establish an Auditor Panel to appoint external Auditors.
3.1.3	AUDITOR PANEL	Appoint External Auditors and ensure a cost efficient and effective service.
3.5.1	CHIEF EXECUTIVE & CHIEF FINANCE OFFICER	Monitor and ensure compliance with Directions issued by the Secretary of State for Health on fraud and corruption.
3.6.1	CHIEF EXECUTIVE	In line with their responsibilities, monitor and ensure compliance with Directions issued by the Secretary of State for Health on NHS security management.
4.1.1	CHIEF EXECUTIVE	Compile and submit to the Board an annual business plan which takes into account financial targets and forecast limits of available resources.
4.1.3	CHIEF FINANCE OFFICER	Submit budgets to the Board for approval, prior to the start of the financial year.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
4.1.4	CHIEF FINANCE OFFICER	Monitor performance against budget and report to the Board.
4.1.5	DIRECTOR OF FINANCE	Monitor performance against the business plan and report to the Board.
4.1.6 & 4.1.7	BUDGET HOLDERS	Provide information to enable budgets to be compiled and formally agreed at the start of the financial year
4.1.8	CHIEF FINANCE OFFICER	Ensure adequate training is delivered on an ongoing basis to budget holders.
4.2.1	CHIEF EXECUTIVE	Delegate management of budgets to budget holders.
4.2.2	CHIEF EXECUTIVE & BUDGET HOLDERS	Must not exceed the budgetary total or virement limits set out below: Appropriate Budget Manager or designated deputy Up to £5,000 Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000 Appropriate Head of Service (Band 8c/d) & Heads of Finance Up to £50,000 Deputy Director of Finance & Procurement Up to £100k Executive Director (includes Chief Executive) Up to £250k Chief Finance Officer over £250k Budget journal virements within the same directorate which have no impact on the net control total do not require authorisation. This only relates to budget virements; delegation of authority for invoice approvals must still follow the delegated limits included at 12.1.2. Group roles that have budgetary responsibilities in LPT, but are also employed in NHFT, have delegated authority in line with LPT employees.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
4.2.4	CHIEF EXECUTIVE	Authorise, in writing, the use of non-recurrent budgets to finance recurrent expenditure
4.3.1	CHIEF FINANCE OFFICER	Devise and maintain systems of budgetary control.
4.3.2	BUDGET HOLDERS	Ensure that; a) no overspend or reduction of income that cannot be met from virement is incurred without prior consent of the Board, or delegated officer; b) approved budget is not used for any purpose other than that specifically authorised subject to rules of virement; c) no permanent employees are appointed without the approval of the Chief Executive, or delegated officer, other than those provided for within available resources and manpower establishment as approved by the Board; and d) cost improvements, productivity, efficiency and income generation initiatives are identified and implemented in accordance with the requirements of the Annual Business Plan and Long Term Financial Model.
4.5.1	CHIEF EXECUTIVE (OR DELEGATED OFFICER)	Sign off, prior to, and submit monitoring returns to the requisite monitoring organisation.
5.1	CHIEF FINANCE OFFICER	Preparation and submission of financial reports and returns.
5.3	CHIEF FINANCE OFFICER	Present Annual accounts at a General Meeting

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
5.4	CHIEF EXECUTIVE	Publish an annual report and present at a General Meeting
6.1.1	TRUST BOARD	Approve banking arrangements in line with the provisions of the Treasury Management Policy
6.2 & 6.3	CHIEF FINANCE OFFICER	Managing banking arrangements, including provision of banking services, operation of accounts, preparation of instructions, and a list of cheque signatories. Approval of on-line banking transactions for pre-approved payments up to £200,000
6.2.1.7	CHIEF FINANCE OFFICER	Establish Capital Project Bank Accounts (PBAs) for schemes > £3m, using single authority approach. This will facilitate payment to subcontractors and reduce any risk of non-payment from the main P22 provider
6.3.1.4	CHIEF FINANCE OFFICER	Those officers able to draw down invested funds before maturity is limited to (2 of): Chief Finance Officer Deputy Director of Finance & Procurement Chair of Charitable Funds Committee Financial Controller
6.4	CHIEF FINANCE OFFICER	1) Review the banking arrangements of the Trust at regular intervals to ensure they reflect best practice and represent best value for money. 2) Ensure competitive tenders are sought at least every 5 years (excluding Government Banking Services accounts). 3) Report the results of the tendering exercise to FPC.
6.5.3	EXECUTIVE TEAM	In the case of sub-contracting arrangements, an agreement not to complete a tender exercise is agreed by the Executive Team as part of the main bid approval, based on any pre-existing contracts or proportionality.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
7.1.1 and 7.5	CHIEF FINANCE OFFICER	Income systems, including system design and security measures, maintenance, ensuring compliance and for the prompt banking of all monies received
7.2.1	CHIEF FINANCE OFFICER	Review and approval of fees and charges
7.2.2	ALL EMPLOYEES	Duty to inform the Chief Finance Officer of money due from transactions which they initiate/deal with.
7.3	CHIEF FINANCE OFFICER	Explain in the annual report the impact that any non-NHS income has had on NHS service provision; set out proposals to earn non-NHS income in the Annual Plan. Shadow Governors must consider the Plan.
7.4.1	CHIEF FINANCE OFFICER	Responsible for the appropriate debt recovery action on all outstanding debts
7.5.1	CHIEF FINANCE OFFICER	a) approving the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable; b) ordering and securely controlling any such stationery; c) the provision of adequate facilities and systems for employees whose duties include collecting and holding cash; and d) prescribing systems and procedures for handling cash and negotiable securities on behalf of the Trust.
7.5.4	CHIEF FINANCE OFFICER	Responsible for maintaining and adhering to the most up-to-date money laundering guidance
7.5.10	CHIEF FINANCE OFFICER	Authorise occasions when two officers are not required to open coin operated machines or for the counting and recording of takings
7.5.16	CHIEF FINANCE OFFICER	Agree the maximum limit for petty cash holding which will not be exceeded

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
7.5.17	PETTY CASH REIMBURSEMENT LIMIT	The maximum limit for reimbursement of individual items of expenditure, from petty cash, are as follows: Patients up to £200 Members of staff up to £200 Patients on discharge up to £250 Items on request, approved by the Financial Controller or Deputy up to £500
8.1.1	CHIEF FINANCE OFFICER	Ensure compliance with the Prudential Borrowing Code (PBC)
8.2.4	BOARD	Approve the list of employees authorised to make long-term borrowings on behalf of the Trust.
8.2.5	CHIEF FINANCE OFFICER	Prepare detailed procedural instructions concerning applications for loans and overdrafts.
8.2.7	BOARD	Approve all long-term borrowing, eg PFI
8.3.3 & 8.3.4	BOARD	Approve a list of employees authorised to make short term borrowings on behalf of the Trust.
8.3.5	CHIEF FINANCE OFFICER	Report all short-term borrowing to the next Board meeting

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
8.4.2	CHIEF FINANCE OFFICER	Advise the Board on the Trust's ability to pay dividend on, and repay, Public Dividend Capital (PDC). Authorised officers able to request PDC changes is limited to (2 of): Chief Finance Officer Deputy Director of Finance & Procurement and Procurement Financial Controller Head of Corporate Finance
8.5.2	CHIEF FINANCE OFFICER	Will advise the Board on investments and report, periodically, on performance of same.
8.5.3	CHIEF FINANCE OFFICER	Prepare detailed procedural instructions on the operation of investments held.
9.1.2	CHIEF FINANCE OFFICER	Prepare Tendering and Contracting procedures.
9.4.1	ALL EMPLOYEES	Consideration in any contract regardless of procurement process should take account of Whole Life Cost (WLC) - also known as Total Cost of Ownership (TCO) which is the total cumulative cost of acquiring, operating, maintaining, and disposing of an asset or service over its entire lifespan.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
9.5.1	ALL EMPLOYEES	Formal tenders (not less than 3) will be sought for contracts with an estimated total contract life value over £50,000 (not inclusive of VAT). Local tender exercise limits: £50,001 to UK tender limits (not inclusive of VAT). A minimum of 3 written quotations will be required for orders/contracts with a lifetime value over £10,000, but less than £50,000 (not inclusive of VAT) Specific UK tender limits to apply for Goods & Part 'A' Services and Works
9.5.3.1.6	EXECUTIVE TEAM	Where formal tender procedures need not be applied, an agreement not to complete a tender exercise is agreed by the Executive Team as part of the main bid approval, based on any pre-existing contracts or proportionality
9.5.3.2	CHIEF EXECUTIVE	Where the total contract value does not exceed public procurement financial thresholds, formal tendering procedures may be waived in certain circumstances and a CE Waiver form must be raised for CE signature. The circumstances permitted for raising a CE waiver are detailed on the waiver form.
9.5.3.3	DIRECTORS	Where the total contract value does not exceed public Procurement financial thresholds Formal tendering procedures may also be waived in certain circumstances that mean there is only a sole provider option to supply. In these instances, a Sole Provider Form must be raised and signed by the relevant Director. The circumstances permitted for raising a sole provider form are detailed on the form.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
9.5.3.4 & 9.5.4.2 & 9.5.4.3	CHIEF EXECUTIVE; OR CHIEF FINANCE OFFICER; OR ANOTHER EXECUTIVE DIRECTOR	Two of whom should approve the waiving of formal tendering procedures. A tolerance of up to 10% above the approved waiver limit may be applied to reflect inflationary and other relevant external factors. Any application of this tolerance must be clearly justified, appropriately documented, approved by the Procurement Manager, and subject to oversight.
9.5.3.5 and 9.5.6	CHIEF FINANCE OFFICER	Report to the Audit & Risk Committee: • all instances where formal tendering procedures are waived; and • instances which subsequently breach tender thresholds, which were originally estimated to be below the tender threshold
9.6.2	CHIEF FINANCE OFFICER	Responsible for the receipt, endorsement and safe custody of tenders received.
9.6.3.1	CHIEF FINANCE OFFICER	Tenders shall be opened by an appropriate procurement Contracts Manager authorised within the system.
9.6.3.5	CHIEF FINANCE OFFICER	Shall maintain a register to show each set of competitive tender invitations dispatched.
9.6.4.1	CHIEF EXECUTIVE	Approve the awarding of a contract where the tenders received are not strictly competitive.
9.6.4.2	CHIEF EXECUTIVE AND CHIEF FINANCE OFFICER	Where one tender is received will assess for value for money and fair price.
9.6.5.1	CHIEF FINANCE OFFICER	Responsible for treatment and consideration of 'late tenders' and reporting such to the Audit & Risk Committee.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
9.6.5.3	TENDER ORIGINATING DEPARTMENT & CHIEF FINANCE OFFICER	Where an opening process has been delayed, this will be reported to the Audit & Risk Committee.
9.6.6.6	TENDER ORIGINATING DEPARTMENT	Establish a Tender Evaluation Team, one member of whom must be from the Procurement department.
9.6.6.6	TENDER EVALUATION TEAM	Recommend a tender for authorisation and award of a contract, following evaluation, as required under SFI No.9.6.6.7
9.6.7.1	CHIEF FINANCE OFFICER	Prepare quarterly Tender reports to Audit & Risk Committee
9.7.1.1 & 9.7.2.1	QUOTATION LIMIT	A minimum of 3 written quotations will be required for orders/contracts with a lifetime value over £10,000, but less than £50,000 – not inclusive of VAT (competitive tenders required see 9.5.1)
9.7.2.2	CHIEF EXECUTIVE	Determines instances where, on a case by case basis, it is impractical to receive written quotations.
9.7.2.4	CHIEF FINANCE OFFICER	Evaluate the quotation and select the quotation which gives the best value for money.
9.7.4.1	CHIEF FINANCE OFFICER	Authorise the acceptance of a quotation which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these instructions

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
9.8.1	TENDER AND COMPETITIVE QUOTATIONS AUTHORISATION AND AWARD LIMITS (INCLUDING PARTNERSHIP ARRANGEMENTS)	Tenders and Competitive Quotations will be authorised and awarded as follows: **Tenders and Competitive Quotations** Appropriate Budget Manager or designated deputy Up to £5,000 Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000 Appropriate Head of Service (Band 8c/d) & Heads of Finance Up to £50,000 Deputy Director of Finance & Procurement Up to £100,000 Executive Director (includes Chief Executive) Up to £250,000 Chief Finance Officer Up to £400,000 2 x Executive Directors (inc CEO) Up to £500,000 * Trust Board Over £500,000 Group roles that have budgetary responsibilities in LPT, but are also employed in NHFT, have delegated authority in line with LPT employees. * Upon Trust Board approval of contracts over £500k, the Chief Finance Officer has delegated authority to approve subsequent invoices relating to those contracts with values exceeding £500k. In addition to new contracts and contract variations, delegated approval limits also apply to contract extensions. For income purposes, Trust Board approval over £500k is only required for income relating to new business, not for the renewal of contracts for existing/established services.
9.8.2	CHIEF EXECUTIVE	Approve variations to contracts of up to £500,000
9.8.3	CHIEF FINANCE OFFICER	Confirm in writing the formal authorisation of tenders and competitive quotations
9.8.3	DIRECTOR OF GOVERNANCE & RISK	Record in the Board minutes the formal authorisation, by the Board, of any tenders and competitive quotations.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
9.9.1.1	Chief Executive	Approve occasions where competitive tenders/quotes are not suitable and the use of pre-tendered contracts or frameworks are not appropriate.
9.9.1.2	CHIEF FINANCE OFFICER	Approve procurement procedures to be used to procure goods and services where tenders or quotations are not required and pre-tendered public sector contracts are not used.
9.10.2	Chief Executive	Nominate an officer who shall oversee and manage each contract on behalf of the Trust.
9.11.1	Chief Executive	Nominate officers to enter into contracts for the employment of agency staff or temporary staff
9.14.1.1	Chief Executive	Determine where competitive tenders or quotations shall not apply to the disposal of any matter because a fair price can be obtained through negotiation or sale by auction.
9.14.1.3	Chief Finance Officer	The estimated sale value below which competitive tenders or quotations need not be sought is £10,000.
9.14.2	Chief Finance Officer	Competitive tenders or quotations will be sought for non current assets with a Net Book Value, or potential loss on disposal, of £10,000 or more.
9.15.1	Chief Executive	Ensuring that best value for money can be demonstrated for all services provided on an in-house basis.
9.15.2.3	CHAIR	Where an in-house service exceeds an annual expenditure of £1m, nominate a non-Executive Director for the evaluation team.
9.15.4	In-house Service Evaluation Team	Make recommendations to the Board on the in-house service.
9.15.5	Chief Executive	Nominate an officer to oversee and manage the in-house contract on behalf of the Trust.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
10.1.1	DIVISIONS, ENABLING SERVICES & BUSINESS DEVELOPMENT DEPARTMENT	Identify opportunities to submit tenders for NHS clinical services and other business opportunities. Tenders and Expression of Interest to be submitted by the Business Development Department.
10.1.2	APPROVAL LIMITS TO PROGRESS THROUGH PQQ STAGE	Depending on the Risk Assessment, (see separate Tender Submission Procedure) , approval of tenders for clinical services will be approved as follows: RAG Rating Chief Finance Officer GREEN Business Development Group AMBER Finance & Performance Committee RED
10.2.1	CHIEF EXECUTIVE	Ensure the Trust enters into suitable Standard NHS Contracts with service commissioners for the provision of NHS services
10.2.2	CHIEF EXECUTIVE	Designated officers can sign income contracts and associated contract variations in line with delegation levels for non-pay expenditure (12.1.1) and tenders and competitive quotations (9.8.1)
10.2.3 & 10.3.2	CHIEF FINANCE OFFICER	Ensure regular reports are provided to the Board detailing actual and forecast income from the Standard NHS Contracts and Non Commissioner Contracts
10.3.1 & 10.3.3	RESPONSIBLE CONTRACTING OFFICER	Ensure an appropriate non-commissioner contract is in place for the receipt/provision of services, not covered by a Standard NHS Contract, such contracts being reviewed annually or as agreed
10.4.1	CHIEF EXECUTIVE	Ensure Trust works with all partner agencies in developing and delivering clinical services
11.1.1	BOARD	Establish a Remuneration Committee

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
11.1.2	REMUNERATION COMMITTEE	Advise the Board about appropriate remuneration and terms of service for the Chief Executive, and other senior employees not on Agenda for Change terms and conditions, having proper regard to the Trust's circumstances and any national agreements
11.2.2	DIRECTORS	Approve changes to the funded establishment of a department
11.3.1	CHIEF EXECUTIVE	Approve a list of officers who may engage, re-engage, or re-grade employees, either on a permanent or temporary nature, or hire agency staff, or agree to changes in any aspect of remuneration.
11.4.1 and 11.4.2	DIRECTOR OF HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT / CHIEF FINANCE OFFICER	Payroll: 1) specifying timetables for submission of properly authorised time records and other notifications; 2) final determination of pay and allowances; 3) making payments on agreed dates; 4) agreeing method of payment; 5) issuing instructions (as listed in SFI 11.4.2).
11.4.3	NOMINATED MANAGERS	Submit appointment forms and other documentation, immediately a new employee commences duty Complete & submit time records and other notifications in accordance with instructions and in required form. Submit change forms immediately changed circumstances are known Submitting termination forms in prescribed form and on time.
11.4.4	CHIEF FINANCE OFFICER	Be assured that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangement are made for the collection of payroll deductions and payment of these to appropriate bodies.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
11.4.5	ALL EMPLOYEES	Submit mileage claims on a monthly basis, or quarterly if travel infrequently. Claims submitted after 3 months will require approval by the appropriate Divisional Director or Head of Enabling Service.
11.5.1	DIRECTOR OF HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT	Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; Deal with variations to, or termination of, contracts of employment; and Maintain a full minimum data set for each employee
11.6.1	DIRECTOR OF HUMAN RESOURCES	Maintain up-to-date procedures, to ensure assurance can be obtained from off-payroll workers to determine that the correct tax and NICs contributions are paid over to HMRC. • **Board Member or Senior Official with significant financial responsibility:** Worker should be on payroll, unless there are exceptional circumstances, in which case the CEO and NHS England should approve the arrangement. Such exceptions should exist for no longer than 6 months. • **All other off-payroll appointments:** For all other engagements, where payment is made directly to the individual and if deemed to be an employee under HMRC regulations e.g. Trust has right of control; cannot send a substitute; uses Trust's resources, then individual should be on the Trust's payroll so both employer and employee tax and NI obligations are deducted as source.
11.6.2	CHIEF EXECUTIVE	Board members and those with significant financial responsibility have to be on payroll, or in exceptional temporary circumstances (no longer than six months), the Chief Executive Officer to seek assurance on tax/NICs obligations before commencement of role

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
11.7.1	DIRECTOR OF HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT	Payment of staff remuneration will only be payable to the named individual on the contract of employment
12.1.1	BOARD	Approve the level of non-pay expenditure budget.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
12.1.1 12.1.2	CHIEF EXECUTIVE	Determine, and set out, level of delegation of non-pay expenditure to budget holders, including a list of managers authorised to place requisitions, and what, if any, enhanced expenditure controls are in operation within the Trust . The maximum level of each requisition is set out below. Authorisation of revenue requisitions & invoice approval (including partnership arrangements): Appropriate Budget Manager or designated deputy Up to £5,000 Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000 Appropriate Head of Service (Band 8c/d) & Heads of Finance Up to £50,000 Deputy Director of Finance & Procurement Up to £100,000 Executive Director (includes Chief Executive) Up to £250,000 Chief Finance Officer Up to £400,000 2 x Executive Directors (inc CEO) Up to £500,000 * Trust Board Over £500,000 All capital and revenue expenditure approval limits include the cost of irrecoverable VAT. Group roles that have budgetary responsibilities in LPT, but are also employed in NHFT, have delegated authority in line with LPT employees. * Upon Trust Board approval of contracts over £500,000, the Chief Finance Officer has delegated authority to approve subsequent invoices relating to those contracts with values exceeding £500k.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
12.2.2	REQUISITIONER	In choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for the Trust. In so doing, the advice of the Trust's adviser on supply shall be sought. A purchase order must be raised for all goods and services, unless the required purchase is included on the purchase order exemptions list.
12.2.3	REQUISITIONER	An Expenditure Control Form (ECF) has to be submitted for any non-exempt non-pay orders with a value exceeding £150
12.3.1	CHIEF FINANCE OFFICER	1) Be responsible for the prompt payment of all properly authorised accounts and claims; 2) Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable; 3) Be responsible for a timetable and system for payment of accounts; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment; 4) Instructions to employees regarding the handling and payment of accounts within the Finance Department; 5) Be responsible for ensuring that payment for goods and services is only made once the goods and services are received 6) Ongoing scrutiny of contractors' finances (where appropriate, financial vetting must take place during the delivery of a contract, not just during the tendering process)
12.4.1.2	APPROPRIATE OFFICER	Make a written case to support the need for a prepayment.
12.4.1.3	CHIEF FINANCE OFFICER	Approve proposed prepayment arrangements.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
12.4.1.4	BUDGET HOLDER	Ensure that all items due under a prepayment contract are received, and immediately inform the Chief Finance Officer if problems are encountered.
12.4.1.5	APPROVERS	Authorisation of sales invoice credit notes to align with current delegated approval limits for non-pay expenditure.
12.5.1.2 & 12.5.1.5	CHIEF FINANCE OFFICER	Approve the format of the Trusts official orders, and any system of Electronic Data Interchange for transmitting orders.
12.5.1.4	CHIEF EXECUTIVE	Authorise who may use and be issued with official orders. Supplying such list(s) to the Chief Finance Officer.
12.5.1.6	PURCHASE ORDER AUTHORISATION LIMITS (INCLUDING PARTNERSHIP ARRANGEMENTS)	Appropriate Budget Manager or designated deputy Up to £5,000 Appropriate Budget Holder & Finance Manager (Band 7) Up to £25,000 Appropriate Head of Service (Band 8c/d) and Heads of Finance Up to £50,000 Deputy Director of Finance & Procurement Up to £100,000 Executive Director (includes Chief Executive) Up to £250,000 Chief Finance Officer Up to £400,000 2 x Executive Directors (inc CEO) Up to £500,000 Trust Board Over £500,000 Group roles that have budgetary responsibilities in LPT, but are also employed in NHFT, have delegated authority in line with LPT employees.
12.6.1	MANAGERS AND OFFICERS	Ensure that they comply fully with the guidance and limits specified by the Chief Finance Officer, and the requirements listed in SFI 12.6.1.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
12.6.2	CHIEF FINANCE OFFICER	Ensure that the arrangements for financial control and financial audit of outsourced facilities management contracts, building and engineering contracts and property transactions comply with current relevant guidance.
12.6.2	CHIEF FINANCE OFFICER	Responsible for the technical audit of building and engineering contracts.
12.6.3	ALL STAFF	Maintain confidentiality of all information that may prejudice fair competition or prevent the Trust receiving the most advantageous price.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
13.1.1	Chief Executive	Capital investment programme: 1) ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on business plans 2) responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost; and 3) ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences, including capital charges. • **£5k to £100k - Capital Management Committee** Head of Estates & Head of Informatics to approve scheme variations +/- £30k, within their own capital allocations. • **>£100k to £400k – Executive Operations Team** Authorised by 1 x Executive Director up to £250k or Chief Finance Officer up to £400k • **>£400k to £500k – Strategic Executive Board** Authorised by 2 x Executive Directors, Inc. CEO up to £500k • **>£500k but less than £25m - Trust Board (see 13.1.8)** • **>£25m but less than £50m – NHS England & DHSC Joint Investment Sub-Committee (JISC)** • **>£50m or greater – NHS England, DHSC Joint Investment Committee (JIC) & HMT** All capital and revenue expenditure approval limits include the cost of irrecoverable VAT.

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		For more guidance on exceptions to the £25m threshold and whole-life costs limit of £30m for Digital capital investment refer to: https://www.england.nhs.uk/publication/capital-investment-and-property-business-case-approval-guidance-for-nhs-trusts-and-foundation-trusts/ A schedule of all capital scheme changes will be included in the monthly finance report presented to the Finance & Performance Committee.

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13.1.2	CHIEF FINANCE OFFICER	Capital Investments will require the production of different types of business case documentation, before being approved to proceed, depending on estimated capital cost of the proposal: Capital Approval (CA1) form for schemes up to £150k Business Justification Template (CA02) for schemes over £150k to £1m Business Case request form (CA03) for schemes over £1m to £5m OBC, FBC and NHS England checklist for schemes >£5m Emergency capital (CA04) form for emergency schemes £5k to £150k For all NHS England (NHSE) national capital programmes (e.g., centrally funded schemes), guidance specified in 'Capital investment and property business case approval guidance for NHS trusts and foundation trusts – 13 February 2023' must be followed https://www.england.nhs.uk/publication/capital-investment-and-property-business-case-approval-guidance-for-nhs-trusts-and-foundation-trusts/ NHS England and DHSC are responsible for approving business cases with capital values equal to or over agreed delegated limits. This guidance sets out the overarching principles relating to delegated limits and the business case approval process for capital investment and property transactions. This guidance is applicable to all NHS trusts and foundation trusts. i. Capital investment and property transactions – Non-digital: £25m including irrecoverable VAT. ii. Capital investment – Digital – self-funded capital investment: £25m including irrecoverable VAT.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
		iii. Capital investment – Electronic patient records (EPRs) partly or fully funded by the Frontline Digitisation Programme: All business cases require approval regardless of cost. Irrespective of delegated limits, all capital investment schemes or property transactions that are deemed novel, contentious or repercussive, or to have novel, contentious or repercussive financing arrangements, will require NHS England, DHSC and HMT approval. All capital business cases with investment or transaction values above delegated limits should be subject to appropriate governance processes, including approval from the trust board, before being submitted to NHS England.
13.1.3	CHIEF EXECUTIVE	Issue procedures for management of contracts involving stage payments.
13.1.4	CHIEF FINANCE OFFICER	Assess on an annual basis the requirement for the operation of the construction industry taxation deduction scheme.
13.1.5	CHIEF FINANCE OFFICER	Issue procedures for the regular reporting of expenditure and commitment against authorised capital scheme budgets.
13.1.7	CHIEF EXECUTIVE	Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
13.1.8	CAPITAL INVESTMENT LIMITS	Authorisation of capital requisitions & invoice approval: Financial Controller up to £50,000 Trust Service Development Manager up to £100,000 Chief Finance Officer or Deputy Director of Finance & Procurement over £100,000 * Upon FPC approval of contracts over £500k (for onward board ratification), the Chief Finance Officer has delegated authority to approve subsequent invoices relating to those contracts with values exceeding £500k
13.1.9	CHIEF FINANCE OFFICER	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.
13.2.1	CHIEF EXECUTIVE	Maintenance of asset registers (on advice from the Chief Finance Officer)
13.2.2	CHIEF FINANCE OFFICER	Maintain a publicly available register of protected assets
13.2.5	CHIEF FINANCE OFFICER	Approve procedures for reconciling balances on non current asset accounts in ledgers against balances on non current asset registers.
13.2.6, 13.2.7 and 13.2.8	CHIEF FINANCE OFFICER	Revalue, depreciate, calculate capital charges as appropriate on non current assets, as required by the Trusts Asset Revaluation Policy and other accounting policies.
13.3.1	CHIEF EXECUTIVE	Overall responsibility for the control and security of non current assets.
13.3.2	CHIEF FINANCE OFFICER	Approval of asset control procedures.
13.3.3	ASSET OWNERS	Notify the Chief Finance Officer of any discrepancies between the physical non current assets and the non current asset register.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
13.3.4 and 13.3.5	BOARD, EXECUTIVE MEMBERS AND ALL SENIOR STAFF	Responsibility for security of Trust assets and reporting losses in accordance with Trust procedures.
13.4.1 and 13.4.2	BUDGET HOLDERS	Inform the Chief Finance Officer of an intention to purchase medical or other equipment that may have a direct effect on the estate of the Trust and provide details of the contract documentation associated with the purchase.
13.4.1	CHIEF FINANCE OFFICER	Confirm to Budget Holder any additional financial, technical or other implications attendant upon the equipment purchase.
13.4.2	CHIEF FINANCE OFFICER	Responsible for ensuring that all contract documentation in respect of major equipment purchases is compatible to protect the interests of the Trust.
13.5.1	BUDGET HOLDERS	Seek permission from the Chief Finance Officer where goods or services are to be obtained on deferred payment terms (including hire purchase, leasing or extended credit)
13.5.2	CHIEF FINANCE OFFICER	Establish procedures to ensure value for money is properly assessed in any deferred payment proposal.
13.2.1	CHIEF EXECUTIVE	Delegate overall responsibility for control of stores (subject to Chief Finance Officer responsibility for systems of control). Further delegation for day-to-day responsibility subject to such delegation being recorded.
14.2.1	HEAD OF PHARMACY	Responsible for control of pharmaceutical stocks
14.2.1	DESIGNATED ESTATES MANAGER	Responsible for control of stocks of fuel oil and coal.

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
14.2.2	DESIGNATED MANAGER	Security arrangements and custody of keys for any stores and locations.
14.2.3	CHIEF FINANCE OFFICER	Set out procedures and systems to regulate the stores.
14.2.4	CHIEF FINANCE OFFICER	Agree stocktaking arrangements.
14.2.5	CHIEF FINANCE OFFICER	Approve alternative arrangements where a complete system of stores control is not justified.
14.2.6	CHIEF FINANCE OFFICER	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items.
14.2.6	NOMINATED OFFICERS	Operate system for slow moving and obsolete stock, and report to Chief Finance Officer evidence of significant overstocking, negligence or overstocking.
14.3.1 and 14.3.2	ALL STAFF RECEIVING GOODS	Sign a goods received note and/or record on the Oracle Financial System to confirm receipt of the goods and enter onto the appropriate goods received/stock record on the day of receipt.
14.4.1	CHIEF EXECUTIVE	Identify persons authorised to requisition and accept goods from NHS Supply Chain.
15.1.1	CHIEF FINANCE OFFICER	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers.
15.1.2	HEAD OF DEPARTMENT	Advise the Chief Finance Officer of the estimated market value of any item planned to be disposed
15.1.3	BOARD	Approve the planned disposal of land and / or buildings
15.1.4.1	CHIEF FINANCE OFFICER	Authorise employees (condemning officers) who can condemn or dispose of unserviceable articles

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
15.1.4.2	CHIEF FINANCE OFFICER	Approve the procedures and documentation that should be followed / completed when articles are to be disposed of.
15.1.5	CONDEMNING OFFICER ASSOCIATE DIRECTOR OF ESTATES	Satisfy themselves whether there is evidence of negligence in use of the article and report such evidence to the Chief Finance Officer.
15.2.1	CHIEF FINANCE OFFICER	Prepare procedures for recording and accounting for losses, condemnations and special payments.
15.2.2	ALL STAFF	Discovery or suspicion of loss of any kind must be reported immediately to either head of department or nominated officer. The head of department / nominated officer should then inform the Chief Executive and CHIEF FINANCE OFFICER.
15.2.3	CHIEF FINANCE OFFICER	Inform the police and the Local Security Management Specialist if theft or arson is involved. In cases of fraud and corruption inform the relevant Local Counter Fraud Specialist.
15.2.4	CHIEF FINANCE OFFICER	Notify External Audit of all frauds.
15.2.5	CHIEF FINANCE OFFICER	Notify the Board, External Audit, NHS Protect (through the Local Security Management Specialist) of losses caused by theft, arson, neglect of duty or gross carelessness (unless trivial).
15.2.6	CHIEF FINANCE OFFICER	Authorised to take, and shall take, any necessary steps to safeguard the Trust's interests in bankruptcies and company liquidations.
15.2.7	CHIEF FINANCE OFFICER	Consider whether any insurance claim can be made.

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15.2.8	APPROVAL LIMITS FOR LOSSES, SPECIAL PAYMENTS AND REDUNDANCY PAYMENTS	Authority to write off losses and make special payments will be as follows: Assistant Finance Manager up to £250 Financial Controller up to £1,000 Deputy Director of Finance & Procurement up to £5,000 Chief Finance Officer up to £10,000 Chief Executive and Chief Finance Officer up to £100,000 Board over £100,000 All redundancy payments are reported to the Remuneration Committee. In addition where a member of staff is on a 'very senior managers' (VSM) pay scale or if a redundancy/severance payment, in excess of statutory and contractual requirements is necessary, the following will apply: • A business case will be prepared for consideration by the Trusts Remuneration Committee; • If recommended by the Trusts Remuneration Committee the business case will be taken to the Trust Board, for approval, prior to submission to Monitor. • If approved by the Trust Board, further approval should be sought from Monitor; • If so advised, by Monitor, approval for the redundancy/severance payment should be sought from HM Treasury (HMT) • If HMT approval given for the redundancy/severance payment, the Director of Human Resources and Organisational Development will consider (with appropriate legal advice) the need for a Settlement Agreement. NHS England guidance must be followed when Settlement Agreements are made.

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15.2.9 and 15.2.10	DIRECTOR OF FINANCE	All losses will be annually reported to the Trust's Audit and Assurance Committee (along with the special payments data). Any losses over £300,000 will be subject to additional disclosures including a note in the accounts as identified by HMT Document: Managing Public Money.
15.2.11	CHIEF FINANCE OFFICER	Proposed special payments that are either (i) above £95,000 and/or (ii) considered potentially novel, contentious or could cause repercussions elsewhere in the public sector, should be submitted for HM Treasury approval.
16.1.1	SIRO	Responsible for accuracy and security of computerised data.
16.1.2	SIRO	Shall publish and maintain a Freedom of Information Scheme.
16.2.1	CHIEF FINANCE OFFICER	Ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation.
16.3.1	RELEVANT OFFICERS	Present proposals for general computer systems to the IM&T Strategy Group
16.4.1	SIRO	Ensure that contracts for computer services for applications with another health organisation or any other agency shall clearly define responsibility of all parties for the security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review.
16.4.2	CHIEF FINANCE OFFICER	Where another organisation provides a computer service for financial applications, shall seek periodic assurance from the provider that adequate controls are in operation.
16.5.1	CHIEF NURSE	Ensure that risks to the Trust from use of Information Technology are identified and considered and that disaster recovery plans are in place.

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16.6.1	CHIEF FINANCE OFFICER	Where computer systems have an impact on corporate financial systems ensure that: 1) systems acquisition, development and maintenance are in line with corporate policies; 2) data produced for use with financial systems is adequate, accurate, complete and timely, and that a management (audit) trail exists; 3) Chief Finance Officer and staff have access to such data; 4) such computer audit reviews are being carried out as are considered necessary.
17.2	DIVISIONAL DIRECTORS	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission.
17.3	DIVISIONAL DIRECTORS	Provide detailed written instructions on the collection, custody, investment, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of the property of deceased patients and of patients transferred to other premises) for all staff whose duty is to administer, in any way, the property of patients.
17.4	CHIEF FINANCE OFFICER	Agree arrangements for the opening and operation of separate accounts for patients' monies.
17.5	PATIENTS' PROPERTY LIMITS FOR LETTERS OF ADMINISTRATION	If the value of a deceased patients' property/monies exceeds £5,000, evidence of Grant of Probate and a form of indemnity will be required before any property is released. Where the total value is the same as, or less than £5,000, Letters of Administration and a form of indemnity will be obtained before any property is released. Where the total value is the same as, or less than £1,000 a form of indemnity will be obtained before any property is released.
17.6	DEPARTMENTAL MANAGERS	Inform staff of their responsibilities and duties for the administration of the property of patients.
18.2.1	CHARITABLE FUND ACCOUNTABILITY	Accountability for charitable Funds held on Trust is to the Charity Commission

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18.2.3	CHARITABLE FUND MANAGERS & DELEGATED OFFICERS	Directors and Officers must take account of the provisions of the Scheme of Delegation before taking action. Expenditure authorisation limits are set out below: Fund manager or delegated officer Up to £500 Chief Finance Officer or delegated officer £500 to £3,000 *Charitable Funds Committee (£3,001 to £50,000) Trust Board over £50,000 *The committee can approve bids (£3,001 to £50,000) between meetings via email approval. 3 Trustees are required to approve via email.
18.3.2	CHARITABLE FUNDS COMMITTEE	Ensure the integrity of each trust is maintained and statutory and trust obligations are met
18.4.2	CHIEF FINANCE OFFICER	Periodically review the funds in existence and shall make recommendations to the Board of Directors regarding the potential for rationalisation of such funds
18.5.1	CHIEF FINANCE OFFICER,	Arrange for the creation of a new donated fund where funds and/or other assets, received in accordance with the Trust's policies, cannot adequately be managed as part of an existing fund.
18.6.1	CHIEF FINANCE OFFICER	Provide guidelines to Officers as to how to proceed when offered new funds.
18.6.2	CHIEF FINANCE OFFICER	Provide guidance in respect of legacies and bequests
18.6.3	CHIEF FINANCE OFFICER	Ensure compliance with all relevant statutes and regulations in respect of fundraising
18.7	CHIEF FINANCE OFFICER	Responsible for all aspects of the management of the investment of Funds held on Trust

SFI REF	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
18.9	CHIEF FINANCE OFFICER	Ensure that appropriate banking services are available to the Trust as corporate trustee.
18.10	CHIEF FINANCE OFFICER	Ensure that assets in the ownership of or used by the Trust as corporate trustee, shall be maintained along with the general estate and inventory of assets of the Trust.
18.11	CHAIR	Ensure that regular reports are made to the Board of Directors (or to a committee of the Board of Directors) on all aspects of Charitable Funds
19.1	DIRECTOR OF GOVERNANCE & RISK	Ensure all staff are made aware of the Trust policy on the acceptance of gifts and other benefits in kind by staff.
20.1	CHIEF NURSE	Responsible for maintaining archives for all records required to be retained in accordance with Department of Health Records Management: NHS Code of Practice Parts 1 & 2.
21.1.1	CHIEF EXECUTIVE	Shall ensure that the Trust has a programme of risk management, in accordance with current Department of Health assurance framework requirements, which must be approved and monitored by the Board.
21.1.1	BOARD	Approve and monitor the risk management programme.
21.2.1	BOARD	Decide whether the Trust will insure through the risk pooling schemes administered by the NHS Resolution or self-insure for some or all of the risks covered by the risk pooling schemes (where discretion is allowed). The decision to self-insure should be reviewed periodically.
21.2.2	TRUST BOARD DIRECTORS AND DIRECTOR OF GOVERNANCE & RISK	Authorised to sign a Statement of Truth on behalf of the Trust.

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21.3.1.3	DIRECTOR OF GOVERNANCE & RISK	Consult the Department of Health if there is any doubt concerning the Trust's powers to enter into commercial insurance arrangements
21.4.1	DIRECTOR OF GOVERNANCE & RISK	Where the Board decides to use the risk pooling schemes administered by the NHS Resolution ensure that the arrangements entered into are appropriate and complementary to the risk management programme and that documented procedures cover these arrangements.
21.4.2	DIRECTOR OF GOVERNANCE & RISK	a) Where the Board decides not to use the risk pooling schemes administered by the NHS Resolution for any one or other of the risks covered by the schemes ensure that the Board is informed of the nature and extent of the risks that are self insured as a result of this decision. b) Draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed.
21.4.3	DIRECTOR OF GOVERNANCE & RISK	Ensure documented procedures cover the management of claims and payments below the deductible.
22.2	EXECUTIVE DIRECTORS	Ensure the 'transactions checklist' is completed prior to commencing a transaction
22.3.3	EXECUTIVE DIRECTORS	Consider the need for specialist advice / use of external advisors at an early stage of a transaction