

**Queen Victoria Hospital
NHS Foundation Trust**

**Reservation of Powers and Scheme of
Delegation**

Effective from 10 July 2025

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Introduction

The *Code of governance for NHS provider trusts 2022* requires the board of directors of NHS foundation trusts to have a "schedule of matters specifically reserved for its decisions" (B.2.17) ensuring that management arrangements are in place to enable the clear delegation of its other responsibilities.

The purpose of this document is to provide details of the powers reserved to the Board of Directors, and those delegated to the appropriate level for the detailed application of trust policies and procedures. However, the Board of Directors remains accountable for all of its functions, including those which have been delegated, and would therefore expect to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.

All powers of the trust which have not been retained as reserved by the Board of Directors or delegated to a committee or sub-committee of the Board of Directors shall be exercised on behalf of the Board of Directors by the Chief Executive Officer. The scheme of delegation identifies those functions, which the Chief Executive Officer shall perform personally and those which are delegated to other Directors and Officers. All powers delegated by the Chief Executive Officer can be re-assumed by him/her should the need arise.

Where the Trust Board or one of its committees has reached a decision under its terms of reference, the subsequent documentation committing the Trust to that decision will be signed in line with the Standing orders.

It should be emphasised that the financial delegations in themselves give no power to act. The power to act up to the limits prescribed, derives from approved annual plans and budgets and, where applicable, authorised capital and revenue business cases.

Each corporate function is constrained by its agreed annual plan, which governs staffing, facilities and financial resources. Corporate functions may not exceed agreed budgets or deviate from approved plans without prior agreement of the Chief Executive Officer.

All projects are bound by these schemes of delegation even where funded partly or wholly from charitable or third party funds. Approval for business cases, and subsequent approval to commit expenditure must be in strict accordance with the detailed scheme of delegation, in addition to the requirement for approval to release funds which are set out in the Trust's charitable fund procedures.

This document covers only matters delegated by the Trust to its senior Officers. Each Director is responsible for delegations within their function and should produce their own scheme of delegation, which should be distributed to all relevant staff, including the finance department.

Director schemes of delegation may not exceed the limits set out in this framework but they may restrict delegation further. All such schemes of delegation should include the requirement that all officers with delegated authority must make formally documented arrangements to cover their delegations in circumstances where they are absent for more than 48 hours.

The Reservation of powers and scheme of delegation should be read in conjunction with the Trust's Standing Orders and Standing Financial Instructions.

Caution over the use of delegated powers

Powers are delegated to Directors and Officers on the understanding they will not exercise delegated powers in a manner which in their judgement is likely to be a cause for public concern.

Directors' ability to delegate their own delegated powers

The Scheme of Delegation shows only the 'top level' of delegation within the Trust. The Scheme of Delegation is to be used in conjunction with the system of budgetary control and other established procedures within the Trust. A Director's delegated power may be delegated to designated deputies.

Absence of Directors (or deputy) or Officer to whom powers have been delegated

In the absence of a Director or deputy/Officer to whom powers have been delegated, those powers shall be exercised by that Director or Officer's superior unless alternative arrangements have been identified in the Scheme of Delegation or approved by the Director/Officer's superior.

In circumstances where the Chief Executive Officer has not nominated an Officer to act in his/her absence, the Board of Directors shall nominate an Officer to exercise the powers delegated to the Chief Executive Officer in his/her absence.

Definition and interpretations

Words importing the singular shall import the plural and vice-versa in each case. In this document:

Budget manager means a member of staff with clear delegated authority from a Director or level 2 manager to manage income and/or expenditure budgets. Delegated authority only applies to a budget manager's specific area of the Trust for which they are responsible for the budget.

Chief Executive Officer means that, as Accounting Officer, the Chief Executive Officer is accountable for the funds entrusted to the Trust. The Chief Executive Officer has overall responsibility for the Trust's activities, is responsible to the Board of Directors for ensuring that its financial obligations and targets are met and has overall responsibility for the Trust's system of internal control. The Chief Executive Officer should also ensure that he/she complies with the NHS foundation trust accounting officer memorandum.

Director means a formally appointed voting or non-voting director of the Trust Board and unless otherwise specified does not include other personnel who carry the word 'Director' or 'Chief' as part of their title.

Executive leadership team means the formally appointed voting and non-voting executive directors of the Trust Board and the clinical directors meeting as the executive leadership team.

Level 2 manager means staff in the following posts, in relation to their own area of the Trust only:

- General managers
- Heads of Nursing
- Deputies to members of the executive leadership team
- Heads of functions directly reporting to members of the executive leadership team

Unless specified otherwise, all amounts set out in this document exclude Value Added Tax (VAT).

Non-compliance

Failure to comply with the Trust's Reservation of powers and Scheme of delegations may result in disciplinary action in accordance with the relevant disciplinary policy and procedure at that time.

If for any reason the reservation of powers or delegations detailed in this document are not complied with, including the exercise of powers without proper authority, full details of the non-compliance and any justification for non-compliance shall be reported to the next formal meeting of the Audit & Risk committee for determining or ratifying action.

Notwithstanding the above, all members of the Board and all employees must report any instance of non-compliance to the Chief Financial Officer, Chief Executive Officer or Company Secretary immediately when they become aware of it.

Roles and responsibilities of the Council of Governors

- Appoint and, if appropriate, remove the Trust Chair
- Appoint and, if appropriate, remove the non-executive directors
- Decide the remuneration and allowances and other terms and conditions of office of the Chair and non-executive directors
- Approve any appointment of a Chief Executive Officer
- Appoint and, if appropriate remove the Trust's external auditor
- Receive the Trust's annual accounts, any report of the auditor on them, and the annual report at a general meeting of the Council of Governors
- Hold the non-executive directors, individually and collectively, to account for the performance of the Board
- Represent the interests of the members of the Trust as a whole and the interests of the public
- Approve 'significant transactions'
- Approve an application by the Trust to enter into a merger, acquisition, separation or dissolution
- Decide whether the Trust's non-NHS work would significantly interfere with its principal purpose, which is to provide goods and service for the health service in England
- Approve amendments to the Trust's constitution

In the event of a dispute between the Council of Governors and Board of Directors:

- In the first instance, the Chair, on the advice of the Secretary and other such advice as the Chair may see fit to obtain, shall seek to resolve the dispute
- If the Chair is unable to resolve the dispute, he/she shall appoint and chair a special committee comprising equal numbers of Directors and Governors to consider the circumstances and to make recommendations to the Council of Governors and the Board of Directors with a view to resolving the dispute
- If the recommendations (if any) of the special committee are unsuccessful in resolving the dispute, the Chair may refer the dispute back to the Board of Directors who shall make the final decision

Reservation of Powers to the Board of Directors

The matters below are reserved to the Board for decision making and will not be delegated.

General enabling provision
The Board of Directors may determine any matter it wishes within its statutory powers at a meeting of the Board of Directors convened and held in accordance with the Standing Orders for the Board of Directors. The Board of Directors also has the right to determine that it is appropriate to resume its delegated powers.
Regulation and control
<ul style="list-style-type: none">• Approve Standing Orders (SOs), a schedule of matters reserved to the Board of Directors and Standing Financial Instructions (SFIs) for the regulation of its proceedings and business and other arrangements relating to standards of business conduct.• Approve a Scheme of Delegation of powers from the Board of Directors to Officers which has been prepared by the Chief Executive Officer under SO 6.5 (Delegation to Officers) of the SOs.• Delegate executive powers to be exercised by committees or sub-committees, or joint committees of the Board of Directors, and the approval of the terms of reference and specific executive powers of such committees under SO 6.3 (Delegation to committees) of the SOs.• Require and receive the declarations of interest of members of the Board of Directors which may conflict with those of the Trust and determine the extent to which a member of the Board of Directors may remain involved with the matter under discussion.• Approve arrangements for dealing with complaints.• Approve disciplinary procedure for Officers of the Trust.• Adopt the organisational structures, processes and procedures to facilitate the discharge of business by the Trust and agree modifications thereto. For clarity, this will comprise of details of the structure of the Board of Directors and its committees and sub-committees. Organisational structures below Executive Director are the responsibility of the Chief Executive Officer who may delegate this function as appropriate.• Ratify any urgent or emergency decisions taken by the Chair and Chief Executive Officer in accordance with SO 3.4 (Emergency Powers) of the SOs.• Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust.• Approve arrangements relating to the discharge of the Trust's Responsibilities as a bailee for patients' property.• Approve proposals of the Nomination and Remuneration Committee regarding Board members and senior Officers and those of the Chief Executive Officer not covered by the Nomination and Remuneration Committee.• Discipline Executive Directors who are in breach of statutory requirements or the SOs.

<ul style="list-style-type: none"> • Subject to the provisions set out in the Standing Orders, the authorisation of the use of the Seal. • Suspension of the Standing Orders. • Amendment of the Constitution, in accordance with the Constitution (amendments are subject to approval from the Council of Governors). • Approval and authorisation of institutions in which cash surpluses may be held.
Committees
<ul style="list-style-type: none"> • Appoint and dismiss committees of the Trust that are directly responsible to the Board of Directors. • Establish terms of reference and reporting arrangements for all committees of the Board. • Appoint and remove members of all committees or sub-committee of the Board of Directors or the appointment of Trust representative to third party organisations. • Receipt of reports from committees of the Trust including those which the Trust is required by its Constitution, or by the Regulator or by the Secretary of State, or by any other legislation, regulations, directions, or guidance to establish and to take appropriate action thereon. • Confirm the recommendations of the Trust's committees where the committees do have executive powers.
Strategy, business plans and budgets
<ul style="list-style-type: none"> • Define the strategic aims and objectives of the Trust. • Approve the Trust's forward plan and budget in respect of each financial year setting out the application of available financial resources. • Approve and monitor the Trust's policies and procedures for the management of risk. Approve key strategic risks. • Subject to paragraph 54 (Significant Transactions) of the Constitution, ratify proposals for the acquisition, disposal or change of use of land and/or buildings or the creation of any mortgage charge or other security over any asset of the Trust. • Approve proposals for ensuring quality and developing clinical governance and risk management in services provided by the Trust, having regard to the guidance issued by the Regulator and/or the Secretary of State. • Approve proposals for ensuring equality and diversity in both employment and the delivery of services. • Approve the Trust's investment policy and authorise institutions with which cash surpluses may be held. • Approve the Trust's borrowing policy, which will include other long term financing arrangements such as leases.

- Authorise any necessary variations to total budget spend of capital schemes of more than 10% or £50,000, whichever is the greater. Authorise any increase in the total capital programme excluding increases resulting from additional Public Dividend Capital (PDC) allocations to the Trust.
- Approve the Trust's banking arrangements.
- Approve the Trust's Annual Business Plan.
- Consider a merger, acquisition, separation or dissolution of the Trust. An application for a merger, acquisition, separation or dissolution of the Trust may only be made in line with the Trust's Constitution.
- Consider a significant transaction as defined in the Constitution in line with the Constitution.

Monitoring

- Continuously appraise the affairs of the Trust by means of the receipt of reports as it sees fit from members of the Board of Directors, committees, and Officers of the Trust. All monitoring returns required by the Regulator and the Charity Commission shall be reported, at least in summary, to the Board of Directors.
- Consider and approve the Trust's Annual Report and Annual Accounts, prior to submission to the Council of Governors and the Regulator.
- Receive and approve the Annual Report and Accounts for funds held on trust.
- Receive reports from the Chief Finance Officer on financial performance against budget and the annual business plan.
- All monitoring returns required by the Department of Health and the Charity Commission shall be reported, at least in summary, to the Board.

Audit arrangements

- Receive reports of Audit and Risk Committee meetings and take appropriate action.
- Receive the annual management letter from the external auditor and agree action on the recommendations where appropriate of the Audit and Risk Committee.
- Receipt of a recommendation of the Audit and Risk Committee in respect of the appointment of Internal Auditors (note: the recommendation in respect of External Auditors is made by the Audit and Risk Committee to the Council of Governors).

Committee Delegation

The Board of Directors may determine that certain powers shall be exercised by committees of the Board of Directors and these shall be set out within the committee terms of reference. The composition and terms of reference of such committees shall be determined by the Board of Directors taking into account the reservation of powers as agreed by the Board and where necessary the requirements of the Regulator and/or the Charity Commission (including the need to appoint an Audit and Risk Committee and a Remuneration Committee). The Board of Directors shall determine the reporting requirements in respect of these committees. In accordance with the Standing Orders, committees of the Board of Directors may not delegate executive powers to sub-committees unless expressly authorised by the Board of Directors. The Board of Directors have delegated decisions/duties to the following committees:

- Audit and Risk Committee
- Nomination and Remuneration Committee
- Charity Committee
- Quality and Safety Committee
- Finance and Performance Committee
- People Committee
- Strategic development Committee

A list of committees, along with their terms of reference, shall be maintained by the Company Secretary and are available on the Trust's website: <https://www.qvh.nhs.uk/about-us/board-of-directors/>

Board Member Responsibilities

Chief Executive Officer
<p>Accounting Officer to Parliament for stewardship of Trust resources including ensuring the propriety and regularity of the public finances for which they are responsible, the keeping of proper accounts, prudent and economical administration in line with the principles set out in the governments 'managing public money' publication, the avoidance of waste and extravagance and the efficient and effective use of all the resources in their charge</p> <p>Sign the accounts on behalf of the Board of Directors.</p> <p>Ensure effective internal controls that safeguard public funds and assist the Chair to implement requirements of corporate governance including ensuring managers:</p> <ul style="list-style-type: none">• Have a clear view of their objectives and the means to assess achievements in relation to those objectives• Be assigned well defined responsibilities for making best use of resources• Have the information, training and access to the expert advice they need to exercise their responsibilities effectively.
Chief Executive Officer and Chief Finance Officer
<p>Ensure the accounts of the Trust are prepared under principles and in a format directed by the regulator.</p> <p>Accounts must disclose a true and fair view of the Trust's income and expenditure and its state of affairs.</p>
Chair
<p>Leadership of the Board of Directors, ensuring its effectiveness on all aspects of its role and setting its agenda for meetings of the Board of Directors.</p> <p>Ensuring the provision of accurate, timely and clear information to the Directors and the Council of Governors.</p> <p>Ensuring effective communication with Officers, patients and the public.</p> <p>Arranging the regular evaluation of the performance of the Board of Directors, its Committees and individual Directors.</p> <p>Facilitating the effective contribution of Non-Executive Directors and ensuring constructive relations between Executive and Non-Executive Directors.</p>
Board of Directors
<p>Meet regularly and to retain full and effective control over the Trust</p> <p>Collective responsibility for adding value to the Trust, for promoting the success of the Trust by directing and supervising the Trust's affairs</p> <p>Provide active leadership of the Trust within a framework of prudent and effective controls which enable risk to be assessed and managed</p>

<p>Set the Trust's strategic aims, ensure that the necessary financial and human resources are in place for the Trust to meet its objectives, and review management performance</p> <p>Set the Trust's values and standards and ensure that its obligations to patients, the local community and the Regulator are understood and met.</p>
<p>All members of the Board of Directors</p>
<p>Share corporate responsibility for all decisions of the voting members of the Board of Directors.</p>
<p>Non-executive Directors</p>
<p>To bring independent judgement to bear on issues of strategy, performance, key appointments and accountability by:</p> <ul style="list-style-type: none"> • Constructively challenge and contribute to the development of strategy • Scrutinise the performance of management in meeting agreed goals and objectives and monitor the reporting of performance • Satisfy themselves that financial information is accurate and that financial controls and systems of risk management are robust and defensible • Determine appropriate levels of remuneration of executive directors and have prime role in appointing and where necessary , removing senior management and in succession planning • Ensure the board acts in the best interests of the public and is fully accountable to the public for the services provided by the organisation and the public funds it uses. <p>Sitting on Committees of the Board of Directors.</p>

Financial Limit Delegations

Approval of business case and service developments

Applies to all business cases and service developments. Does not include setting of pay and non-pay budgets as part of annual planning process.

A business case is a document that provides the rationale for why the Trust should agree to fund a particular project.

This delegation has application when a business case requesting funding is required to be prepared and approved. Note: delegations relating to procurement or the signing of a contract are outlined separately (*see section on signature of legally binding contracts*).

A business case is required in the following situations:

- When funding is requested in excess of allocated budget OR
- A significant change to the model of service delivery or model of care is proposed OR
- An increase to the workforce establishment is proposed.

The Business Case Review Group is required to scrutinise all business cases requesting new budget from the contingency prior to the case going to the Trust's Executive Leadership Team and the Capital Investment Group (where relevant) for endorsement, and then the Finance and performance committee of the Trust Board or Trust Board (dependent on the financial value) for final approval.

Determining the appropriate approval process

The appropriate approval process for a business case is determined by the value of the business case. The following principles should be applied to calculate the value of the business case:

- For non-pay or capital expenditure business cases, the value of the business case should be calculated on the basis of the total cost over 5 years
- For pay expenditure business cases, the value of the business case should be calculated based on the annual cost, and
- For business cases combining non-pay, capital and pay expenditure, the value of the business case should be calculated on the basis of the total cost over 5 years.
- New revenue budgets can only be funded from the Trust reserves or within existing revenue budgets; additional capital budgets can only be funded from within the approved capital plan or from an additional allocation of PDC to the Trust

Escalating the business case approval process

There will be situations where a business case is relatively low value but of strategic importance to the Trust. Accordingly, any Executive Director has the right to override these delegations to escalate approval up the approval process. Example situations include:

- Politically or commercially sensitive, novel or contentious
- Outsourcing of a service with implications on staffing
- Deemed of strategic importance and intrinsically linked to the Trust's strategic direction and priorities, or
- Where the Directorate is not meeting its budget control total.

An Executive Director cannot override these delegations to de-escalate approval down the approval process.

Revenue expenditure (5 year value)	
Up to £250,000	Chief Finance Officer
£250,001 to £500,000	Chief Finance Officer AND Chief Executive Officer
£500,001 to £1,000,000	Executive Leadership Team
£1,000,001 to £2,000,000	Finance & Performance committee
Over £2,000,001	Board of Directors
Capital expenditure and disposals	
Up to £250,000	Chief Finance Officer
£250,001 to £500,000	Chief Finance Officer AND Chief Executive Officer
£500,001 to £1,000,000	Executive Leadership Team
£1,000,001 to £2,000,000	Finance & Performance committee
Over £2,000,001	Board of Directors
Virements (reallocation of budgets)	
Within a Business Unit/Directorate	Level 2 Managers responsible for cost centres
Between Business Units/Directorates	Directors responsible for the relevant cost centres
Trust wide virements (e.g. Pay award adjustments)	Chief Finance Officer AND Chief Executive Officer
Quotations, tenders and selection of suppliers Also refer to the Procurement Department for further guidance: in many cases goods and services will already have been subject to a competitive exercise and there may be no requirement for further quotations or competition.	
<p><i>All thresholds apply to the aggregate value of orders, which may be across different areas of the Trust. All staff must consult the Procurement Department for guidance if they are unsure, who are jointly responsible with the approver for ensuring that thresholds are not breached trust-wide.</i></p> <p>UK procurement financial thresholds are limits set that define which specific procurement rules apply during a procurement episode. As these thresholds regularly change and the Public Procurement Regulations are periodically updated, all staff must consult the Procurement department for guidance.</p> <p>Where a public contract is awarded above £10,000 (including framework call-offs) it must be published as an awarded opportunity notice on Contracts Finder to comply with transparency requirements.</p>	

Capital/revenue expenditure	Minimum requirements
Up to £20,000	1 Written quote (Authorised by Budget Manager)
£20,001 to £75,000	3 Written quotes (Authorised by Budget Manager)
£75,001 to UK procurement financial Threshold (contact procurement department for current value)	Competitive Tender Exercise (Level 2 Manager AND Chief Finance Officer)
Over UK procurement financial threshold (see note above – threshold is different for works and non-works)	UK procurement financial threshold (Relevant Director AND Chief Finance Officer)
Quotation and tenders process waivers	
Waiving of tender and quotation for items where estimates expenditure is less than £30,000 but greater than £20,000 (less than £20,000 requires only 1 quote)	Deputy Chief Finance Officer
Waiving of tender and quotation for items where estimated expenditure is less than £250,000 but greater than £30,000	Chief Finance Officer, or Chief Executive Officer (when Chief Finance Officer has commissioned the item or where there is a conflict)
Waiving of tender and quotation for items where estimated expenditure is less than £1,000,000 but greater than £250,000.	Chief Executive Officer AND Chief Finance Officer
Waiving of tender and quotation for items where estimated expenditure is greater than £1,000,000	Board of Directors
Opening tenders	
Electronic tenders received through on line e-Tendering tool.	Head of Procurement or Deputy Chief Finance Officer / Chief Finance Officer (in absence of Head of Procurement)
Committing expenditure	
Revenue and non-capital works expenditure and invoice requests within approved financial plans or business plans	
Up to £20,000	Budget Holder
Up to £50,000	Level 2 Manager
Up to £100,000	Director
Up to £250,000	Chief Finance Officer OR Chief Operating Officer
Up to £500,000	Chief Finance Officer AND Chief Operating Officer
Over £500,000	Chief Finance Officer AND Chief Executive Officer

Approval of Capital invoices	
Where a significant contract is approved by the Trust Board, the Chief Finance Officer will have the delegation to raise and approve any purchase orders required related to the approved contract. Evidence of Board approval must be provided with the requisition.	
Up to £20,000	Capital Scheme Budget Manager
Up to £50,000	Level 2 Manager
Up to £100,000	Director
Up to £250,000	Chief Finance Officer OR Chief Operating Officer
Up to £1,000,000	Chief Finance Officer AND Chief Operating Officer
Over £1,000,001	Chief Finance Officer AND Chief Executive Officer
Granting and termination of equipment leases and credit finance	
Trust's employee lease car scheme	Chief Finance Officer
Leases/arrangements up to £250,000	Chief Finance Officer
Leases/ arrangements £250,001 to £1,000,000	Chief Finance Officer AND Chief Executive Officer
Leases / arrangements £1,000,001-£2,000,000	Finance & Performance committee
Leases / arrangements over £2,000,001	Board of Directors
Agreements and licences	
Letting or licencing of premises to or from other organisations (see also section below on signature of legally binding contracts for guidance on who can sign these agreements)	
Up to £250,000	Chief Finance Officer
£250,000 to £1,000,000 and signing of Landlord and Tenant Act notices relating to the acquisition or granting of leases	Chief Finance Officer AND Chief Executive Officer
£1,000,001 to £2,000,000	Finance & Performance committee
Over £2,000,001	Board of Directors
Condemning and disposal	
Items obsolete, obsolescent, redundant, irreparable or unable to be repaired cost effectively	
Up to £5,000 (carrying value)	Director or Deputy Chief Finance Officer
Over £5,000 (carrying value)	Chief Finance Officer (may be delegated in specific cases in writing, but no lower than to a level 2 manager)
Transfer or sale of assets to another organisation	Chief Finance Officer

Losses, write-offs and compensation	
Note: 'novel, contentious or repercussive cases' should be deferred to the Department of Health for approval	
Losses of cash, damage or loss of buildings, fittings, furniture, equipment or property in stores, compensation payments made under legal obligation (excluding clinical negligence), write off of debtors (including salary overpayments)	
Up to £10,000	Deputy Chief Finance Officer
Up to £50,000	Chief Finance Officer
Over £50,001	Audit & Risk committee
Fruitless Payments (including abandoned capital schemes)	
Up to £10,000	Deputy Chief Finance Officer
Up to £50,000	Chief Finance Officer
Over £50,001	Audit & Risk committee
Ex-Gratia payments to patients and Officers for loss of personal effects. Police report required for losses over £100.	
Up to £10,000	Deputy Chief Finance Officer
Up to £50,000	Chief Finance Officer
Over £50,001	Approval noted by Audit & Risk committee
Ex-Gratia payments for clinical negligence or personal injury claims involving negligence or any other ex-gratia payments (where legal advice obtained and followed)	
Up to £50,000	Chief Finance Officer
£50,001 to £100,000	Chief Executive Officer AND Chief Finance Officer
Over £100,000	Audit & Risk Committee
Reimbursement of patients monies	
Chief Finance Officer or Chief Operating Officer	
Removal expenses, excess rent and house purchase expenses	
Chief People Officer	
Contractual and non-contractual severance payments and all non-contractual payments, excluding Directors.	
Up to £20,000	Chief People Officer
Over £20,000	Chief Finance Officer AND Chief Executive Officer

Expenditure from charitable funds	
Up to £2,000	Director or Trust Charity Lead
Up to £30,000	QVH Charity Committee
Over £30,000	Corporate Trustee
Signature of legally binding documents	
All individuals signing contracts have a responsibility to review and assure themselves that they provide value for money and that due care has been exercised in their preparation, with formal legal advice provided if necessary. This applies to contracts that appear to have no financial value, as these might have financial or non-financial implications from termination.	
Signature to approve invoices or otherwise commit expenditure (e.g. engagement letter), without any further legally binding obligations.	See 'Committing Expenditure' above
Signature of any document that will be a necessary step in legal proceedings involving the Trust (excluding valuation tribunal appeals and similar day-to-day property-related matters).	To be signed in line with the Trust's Standing Orders
Signature of the following property documents when part of day to day business and within approved business plans and financial envelopes: <ul style="list-style-type: none"> • Notices to activate rent reviews and lease expiries • Notices requiring signature on the granting of leases and licences • Licences permitting alterations or minor works by us in third party property or by others in our properties. 	Associate Director of Estates and facilities
Signature of other contracts or other legally binding documents not required to be executed as a deed (see Standing Orders for guidance on documents to be executed as a deed), the subject matter and nature of which has been approved by the Board or committee to which the Board has delegated appropriate authority:	
Up to £100,000	Director
Up to £250,000	Chief Finance Officer
Over £250,001	Chief Finance Officer AND Chief Executive Officer

Setting of fees, charges and income	
Private patient, overseas visitors, income generation and other patient related services	Associate Director Business Development
Price of NHS contracts	
Setting fees and charges for contracts up to £50,000 per annum	Director
Setting fees and charges for contracts over £50,000 per annum	Chief Finance Officer
Authorisation of income credit notes	
Up to £20,000	Budget holders
Up to £50,000	Level 2 managers, Financial Services Manager and Associate Director Business Development
Up to £100,000	Director
Up to £250,000	Chief Finance Officer
Up to £1,000,000	Chief Finance Officer AND Chief Executive Officer
Over £1,000,000	Board of Directors
Department of Health Interim Revenue Support Where the Trust is trading at a deficit and there is a cash support requirement from the Department of Health and Social Care (DHSC) to maintain operations. The total cash support requirement will be approved by the Board as part of the annual planning process. The cash support will be provided via an interim revenue support loan from the DHSC. The approval of the loan for the drawdown of the cash will be authorised per the limits below. Details of all loan agreements are reported to and overseen by the Finance and Performance Committee with prior approval by the Board through the agreement of the Operating Plan submission.	
£0 - £1,000,000	Chief Finance Officer
£1000,001 - £2,000,000	Chief Finance Officer AND Chief Executive Officer
Above £2,000,000	Board of Directors
Approval to align with NHSE guidance if that differs from the above approval limits.	

Scheme of Delegation of Powers from Standing Orders

Duties delegated	SO ref
Chair	
Final authority on the interpretation of the SOs.	1.2
Responsible for the operation of the Board of Directors.	3.11
Chair all meetings of the Board of Directors and associated responsibilities.	3.11
Call meetings of the Board of Directors.	4.2
Sign notices of meetings of the Board of Directors.	4.4
Give final ruling to permit late requests for items to be included on the agenda for meetings of the Board of Directors.	4.11
Chair all meetings of the Board of Directors.	4.25
Give final ruling in questions of order, relevancy and regularity of meetings.	4.28
Have a second or casting vote.	4.33
Sign minutes of the proceedings of meetings of the Board of Directors.	4.45
Issue directions regarding arrangements for meetings of the Board of Directors and accommodation of the public and press.	4.48
Chief Executive Officer	
Responsible for the overall performance of the executive functions of the Trust. Responsible for ensuring the discharge of obligations under applicable financial directions, the Regulator guidance and in line with the requirements of the NHS foundation trust accounting officer memorandum.	3.6
The Chief Executive shall prepare a Scheme of Delegation identifying his/her proposals which shall be considered and approved by the Board of Directors	6.6
Ensure that existing Directors and Officers and all new appointees are notified of and understand their responsibilities within the SOs and SFIs.	12.1
Chair and Chief Executive Officer	
The powers which the Board of Directors has reserved to itself with the SOs may in emergency or for an urgent decision be exercised by the Chief Executive Officer and the Chair after having consulted at least two Non-Executive Directors. The exercise of such powers by the Chief Executive Officer and Chair shall be reported to the next formal meeting of the Board of Directors in public session for formal ratification.	6.2
Chief Finance Officer	
Responsible for the provision of financial advice to the Trust and to members of the Board of Directors and for the supervision of financial control and accounting systems.	3.7

Duties delegated	SO ref
Chief Finance Officer and Chief Executive Officer	
Approve and sign any building, engineering, property or capital document.	10.3
Secretary	
Advise the Chair on the interpretation of the SOs.	1.2
Include any petition received by the Trust on the agenda for the next meeting of the Board of Directors.	4.13
Prepare minutes of the proceedings of the meetings of the Board of Directors and submit minutes for agreement at the next meeting of the Board of Directors.	4.45
A register of interests shall be established and maintained.	7.6
Keep the Trust's Seal in a secure place.	10.1
Secretary / Chair	
Where a Director has any doubt about the relevance of an interest, this should be discussed with them.	7.4
Directors	
Duty not to solicit for any person any appointment under the Trust or recommend any person for such appointment, and disclose informal discussions outside appointment panels or committees to the panel or committee.	7.20
On appointment, disclose to the Board of Directors whether you are related to any other Director or holder of any officer under the Trust.	7.24
Executive Directors	
Prior to acceptance of any appointment, disclose to the Chief Executive Officer whether you are related to any other Director or holder of any officer under the Trust.	7.23
Chief Executive Officer / nominated Executive Director	
Approve and sign all documents which will be necessary in legal proceedings.	11.1
Chief Executive Officer / nominated officer	
Authority to sign any agreement or document (save for deeds) the subject matter of which has been approved by the Board of Directors or a committee thereof.	11.2

Scheme of Delegation of Powers from Standing Financial Instructions

Responsibilities and delegation	SFI ref
Chair	
Final authority on interpretation of the SFIs.	1.2.1
Chief Executive Officer	
The Chief Executive Officer is the trust's accounting officer.	2.4.1
To ensure all existing officers and new appointees are notified of their responsibilities within the SFIs.	2.4.4
To ensure that financial performance measures with reasonable targets have been defined and are monitored, with robust systems and reporting lines in place to ensure overall performance is managed and arrangements are in place to respond to adverse performance.	2.4.6
Determine whether powers devolved under the SFIs and the scheme of delegation be taken back to a more senior level.	2.4.7
To ensure that the trust provides an annual forward plan to the regulator each year.	2.4.8
Chief Executive Officer & Chair	
To ensure suitable recovery plans are in place to ensure business continuity in the event of a major incident taking place.	2.4.5
Chief Finance Officer	
Responsible for: <ul style="list-style-type: none"> Advising on and implementing the trust's financial policies; Design, implementation and supervision of systems of internal financial control; Ensuring that sufficient records are maintained to show and explain the trust's transactions, in order to report; Provision of financial advice to other directors of the board and employees; and Preparation and maintenance of records the trust may require for the purpose of carrying out its statutory duties 	2.5.1
Chief Executive Officer / Chief Finance Officer	
Advise the Chair on the interpretation of the SFIs.	1.2.1
Audit	
Audit and Risk committee	
Provide an independent and objective view of internal control by: <ul style="list-style-type: none"> Overseeing internal and external audit services (including agreeing both audit plans and monitoring progress against them);receiving reports from the internal and external auditors (including the external auditor's management letter) and considering the management response; Monitoring compliance with SOs and SFIs; 	3.2.1

<ul style="list-style-type: none"> • Reviewing schedules of losses and compensations and making recommendations to the board of directors; • Reviewing the information prepared to support the annual governance declaration statement. 	
To ensure that external audit is providing a cost effective service that meets the prevailing requirements of the regulator and other regulatory bodies.	3.5.1
Chair of the Audit and Risk committee	
Where audit and risk committee considers there is evidence of ultra vires transactions or improper acts or important matters that the audit and risk committee wishes to raise, the matter shall be raised at a full meeting of the board of directors.	3.2.3
Chief Finance Officer	
<p>In relation to audit, the Chief Finance Officer is responsible for:</p> <ul style="list-style-type: none"> • Ensuring there are arrangements to review, evaluate and report on effectiveness of internal financial control by establishment of internal audit function; • Ensuring the internal audit is adequate and meets the NHS mandatory audit standards and Counter Fraud Authority (CFA) requirements; • Ensuring the production of annual governance statement for inclusion in trust's annual report; • Provision of annual reports; • Ensuring effective liaison with relevant counter fraud services regional team or NHS CFA; and • Deciding at what stage to involve police in cases of misappropriation or other irregularities. 	3.3.1
Responsible for the promotion of counter fraud measure within the trust and ensure that the trust co-operate with NHS CFA in relation to the prevention, detection and investigation of fraud in the NHS.	3.6.2
Ensure the trust's local counter fraud specialist receives appropriate training in connection with counter fraud measures.	3.6.4
Be satisfied that the terms on which the services of a local counter fraud specialist from an outside organisation are provided are such to enable the local counter fraud specialist to carry out his functions effectively and efficiently.	3.6.5
Prepare a 'fraud response plan' that sets out the action to be taken in connection with suspected fraud.	3.6.11
Inform police if theft or arson is involved.	3.6.12
For losses apparently caused by theft, fraud, arson, neglect of duty or gross carelessness (except if trivial and where fraud is not suspected), immediately notify the board of directors and the auditor.	3.6.13
To establish procedures for the management of expense claims submitted by officers.	3.7.1
Chief Finance Officer / designated auditors	
Entitled to require and receiver without prior notice:	3.3.2

<ul style="list-style-type: none"> • Access to all records, documents, correspondence relating to any financial or other relevant transactions; • Access at all reasonable times to any land, premises or members of the board of directors or officers of the trust; • Production of any cash, stores or other property of the trust under the control of a member of the board of directors or officers; and • Explanations concerning any matter under investigation. 	
Internal audit	
To review, appraise and report on compliance with policies, plans and procedures; adequacy of control, suitability of financial and management data and the extent to which the trust's assets and interests are accounted for.	3.4.2
To assess the process in place to ensure the assurance frameworks are in accordance with current guidance from the regulator.	3.4.3
To notify the Chief Finance Officer should any matter arise which involves, or is thought to involve, irregularities concerning cash, stores or other property.	3.4.4
Lead internal auditor	
Attend meetings of the audit and risk committee and have right of access to all members of the audit and risk committee, the Chair and the Chief Executive Officer of the trust.	3.4.5
Chief Executive Officer and Chief Finance Officer	
Monitor and ensure compliance with guidance issued by the regulator or NHS CFA on fraud and corruption in the NHS.	3.6.1
Chief Finance Officer and local counter fraud specialist	
At the beginning of each financial year, prepare a written work plan outlining the local counter fraud specialist's projected work for that financial year.	3.6.7
Secretary	
Ensure that all officers are made aware of the trust's standards of business conduct and additional rules in respect of preventing corruption and complying with the bribery act 2010.	3.8.1
To record in writing, notification of any gift, hospitality or sponsorship accepted (or refused) by officers on behalf of the trust.	3.8.2
Council of Governors	
Appoint external auditor to the trust.	3.5.1
Annual planning, budgets, budgetary control and monitoring	SFI ref
Chief Executive Officer	
Compile and submit to the board of directors and the regulator, strategic and operational plans.	4.1.1
Chief Finance Officer	
Prepare and submit the operational plan to the financial and performance committee, the Board of Directors and the regulator	4.1.2

Compile and submit financial estimates and forecasts for both revenue and capital to the Board of Directors	4.1.3
Ensure adequate training is delivered on an ongoing basis to enable the Chief Executive Officer and other Officers to carry out their budgetary responsibilities.	4.2.4
Finance and performance committee	
Submit budgets to the board of directors for approval.	4.2.1
All directors	
To meet their financial targets as agreed in the annual plan approved by the board of directors.	4.2.4
Annual accounts and reports	SFI ref
Chief Executive Officer	
Certify annual accounts.	5.2
Chief Finance Officer	
Prepare financial returns in accordance with the guidance given by the regulator and the secretary of state for health, the treasury, the trust's accounting policies and generally accepted accounting principles.	5.1
Prepare annual account. Submit annual accounts and any report of auditor on them to the regulator.	5.2
Bank accounts	SFI ref
Chief Finance Officer	
Manage the trust's banking arrangements including provision of banking services, operation of accounts, preparation of instructions and list of cheque signatories.	6.1–6.6
Financial systems and transaction processing	SFI ref
Chief Finance Officer	
Income systems, including system design, prompt banking, review and approval of fees and charges, debt recovery arrangements, design and control of receipts, provision of adequate facilities and systems for employees whose duties include collecting or holding cash.	7.1-7.8
Approve arrangements for making disbursements from cash received.	7.12
Contracts for provision of services to customers	SFI ref
Chief Finance Officer	
Negotiating contracts with commissioners for the provision of services to patients in accordance with the annual plan.	8.1
Setting the framework and overseeing the process by which provider to provider contracts, or other contracts for the provision of services by the trust, are designed and agreed.	8.4

Contracts, tenders and healthcare service agreements	SFI ref
Chief Executive Officer	
Ensure that best value for money can be demonstrated for all services provided under contract or in-house.	9.1.2
Nominate officers to commission service agreements with providers of healthcare.	9.12.2
Nominate an officer who shall oversee and manage each contract on behalf of the trust.	9.13.3
Ensure that best value for money can be demonstrated for all services provided on an in-house basis.	9.1.2
Chief Finance Officer	
Advise the Board of Directors regarding the setting of thresholds above which quotations or formal tenders must be obtained, establish procedures to ensure that competitive quotations and tenders are invited for the supply of goods and services and ensure that a register is maintained of all formal tenders.	9.1.3
Establish procedures to carry out financial appraisals and shall instruct the appropriate requisitioning officer to provide evidence of technical competence.	9.4.1
Enquiries concerning the financial standing and financial suitability of approved contractors.	9.7.1
Chief Executive Officer/ Chief Finance Officer	
Approval of awarding of contracts for which tendering is deemed not strictly competitive.	9.5.15
Where one tender is received will assess for value for money and fair price.	9.6.16
Terms of service, officer appointments and payments	SFI ref
Chief Executive Officer	
Present to the board of directors procedures for determination of commencing pay rates, conditions of service etc. for Officers.	10.2.3
Chief Finance Officer	
Make arrangement for the provision of payroll services to the trust to ensure the accurate determination for any entitlement and to enable prompt and accurate payment to officers.	10.4.1
Issue detailed procedures covering payments to officers.	10.4.3
Chief Finance Officer and Chief People Officer	
Approve advances of pay.	10.5.1
Non-pay expenditure	SFI ref
Chief Executive Officer	
Determine the level of delegation to budget managers.	11.1.1

Set out the list of managers who are authorised to place requisitions for the supply of goods and services, and, the financial limits for requisitions and the system for authorisation above that level.	11.1.2
Set out procedures on the seeking of professional advice regarding the supply of goods and services.	11.1.4
Chief Finance Officer	
Responsible for the prompt payment of accounts and claims.	11.2.3
<ul style="list-style-type: none"> Advise the board of directors regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained. Prepare detailed procedures for requisitioning, ordering, receipt and payment of goods, works and services. Be responsible for the prompt payment of all properly authorised accounts and claims. Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable. Ensure a system for submission to the Chief Finance Officer of accounts for payment. Maintain a list of officers, including specimens of their signatures, authorised to certify any type of payment. Delegate responsibility for ensuring that payment for goods and services is only made once goods/services are received. Prepare and issue procedures regarding vat. 	11.3.1
Approve proposed prepayment arrangements	11.5.1
Chief Executive Officer / Chief Finance Officer	
Ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance contained within health building note 00-08.	11.6.6
Budget managers	
To appoint nominees who must be approved by the Chief Finance Officer, and to remain responsible for the actions of nominees when they act in place of the budget manager.	11.1.3
Equity investments, external borrowing, public dividend capital and mergers and acquisitions	SFI ref
Chief Finance Officer	
Produce an investment policy in accordance with any guidance received from the regulator.	12.1.1
Prepare detailed procedural instructions on the operation of investment accounts and on the records to be maintained.	12.1.3
Advise the board of directors concerning the trust's ability to pay interest on, and repay the public dividend capital (PDC) and any proposed commercial borrowing.	12.2.1
Applications for a loan or overdraft.	12.2.2
Prepare detailed procedural instructions concerning applications for loans and overdrafts.	12.2.3

Approval of short terms borrowing requirements.	12.2.4
Capital investment and assets	SFI ref
Chief Executive Officer	
<ul style="list-style-type: none"> • Ensure adequate appraisal and approval processes are in place for determining capital expenditure priorities. • Management of all stages of capital schemes and for ensuring that schemes are delivered on time and to planned cost. • Ensure investment is not undertaken without confirmation, where appropriate, of responsible director's support and the availability of resources to finance all revenue consequences. 	13.1.1-13.1.3
Chief Finance Officer	
Prepare detailed procedural guides for the financial management and control of expenditure on capital assets, including the maintenance of an asset register.	13.2.1
Implement procedures to comply with guidance on valuation contained within the treasury's guidance.	13.2.2
Establish procedures covering the identification and recording of capital additions.	13.2.3
Develop procedures covering the physical verification of assets on a periodic basis.	13.2.4
Develop policies and procedures for the management and documentation of asset disposals.	13.2.5
Stores and receipts of goods	SFI ref
Chief Executive Officer	
Delegate overall responsibility for the control of stores.	14.1.1
Identify those officers authorised to requisition and accept goods from the NHS supply chain.	14.2.1
Chief Finance Officer	
Responsible for systems of control.	14.1.1
Set out procedures and systems to regulate the stores including records for receipt of goods, issues and returned to stores and losses.	14.1.5
Agreed stocktaking arrangements.	14.1.6
Approval of alternative arrangements where a complete system of stores control is not justified.	14.1.7
Pharmaceutical officer	
Responsible for the control of any pharmaceutical stocks.	14.1.3
Disposals and condemnations, losses and special payments	SFI ref
Chief Finance Officer	

Prepare detailed procedures for the disposal of assets including condemnations, and ensure members of the board of directors and relevant officers are notified of this.	15.1.1
Approve form to in which to record the condemning of unserviceable assets and provide a list of officers to countersign entries.	15.2.1
Prepare procedural instructions on the recording of and accounting for condemnations, losses and special payments.	15.3.1
Immediately inform the police if theft or arson is involved in a suspected criminal offence.	15.3.3
Inform the trust's local counter fraud specialist (LCFS) and NHS CFA in cases of fraud or corruption.	15.3.4
Notify the audit and risk committee, LCFS and the external auditors of all frauds.	15.3.5
Notify the board of directors, external auditor and the audit and risk committee, at the earliest opportunity of losses apparently caused by theft, arson, or neglect of duty, except if trivial, or gross carelessness.	15.3.6
Take steps to safeguard the trust's interest in bankruptcies and company liquidations. Consider whether any insurance claim can be made for any losses incurred by the trust.	15.3.8
Maintain a losses and special payments register in which write-off action is recorded and regularly report losses and special payments to the audit and risk committee on a regular basis.	15.3.9
Head of department	
Advise the Chief Finance Officer of the estimated market value of the item to be disposed of.	15.1.2
Condemning officers	
Report evidence of negligence in use of assets to the Chief Finance Officer.	15.2.3
Managers	
Report discovered or suspected losses of any kind to the Chief Executive Officer and Chief Finance Officer	15.3.2
Information technology	SFI ref
Chief Finance Officer	
Responsible for the accuracy and security of the computerised financial data of the trust and shall: <ul style="list-style-type: none"> • Devise and implement any necessary procedures to ensure adequate and reasonable protection of the trust's data, programmes and computer hardware; • Ensure that adequate and reasonable controls exist over data entry, processing, storage, transmission and output; • Ensure that adequate controls exist such that computer operation is separated from development, maintenance and amendment; • Ensure that an adequate audit trail exists through the computerised system; • Ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation; and 	16.1

<ul style="list-style-type: none"> Publish and maintain a freedom of information (FOI) publication scheme. 	
Ensure that contracts for computer services for financial applications clearly define the responsibility of all parties and ensure rights of access for audit purposes.	16.2.1
Periodically seek assurances that adequate controls are in operation.	16.2.2
Ensure that risks to the trust arising from the use of information technology are effectively identified, considered and appropriate action taken to mitigate or control risk.	16.3.1
<ul style="list-style-type: none"> Ensure that systems acquisition, development and maintenance are in line with corporate policies such as the trust's information technology strategy. Ensure that data produced is complete and timely and accessible to the trust's finance officers. Ensure computer audit reviews are carried out as necessary. 	16.4.1
Patients' property	SFI ref
Chief Executive Officer	
Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission.	17.3
Chief Finance Officer	
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 officers whose duty is to administer, in any way, the property of patients.	17.4
Senior officers	
Inform officers, on appointment, their responsibilities and duties for the administration of the property of patients.	17.5
Retention of records	SFI ref
Chief Executive Officer	
Maintain archives for all documents required to be retained in accordance with the regulator and/or secretary of state guidelines.	18.1
Produce a records lifecycle policy, detailing the secure storage, retention periods and destruction of records to be retained.	18.2
Risk management and insurance	SFI ref
Chief Executive Officer	
Ensure that the trust has a programme of risk management which shall be approved and monitored by the board of directors.	19.1
Responsible for ensuring that the existence, integration and evaluation of the above elements will provide a basis to make a statement on the effectiveness of internal financial control within the annual report and annual accounts.	19.3
Chief Finance Officer	

Ensure that insurance arrangements exist in accordance with the trust's risk management policy.	19.4
Funds held on trust (charitable funds)	SFI ref
Chief Finance Officer	
<p>Ensure that funds held on trust (charitable funds) are administered in line with statutory provisions, the trust's governance documents and charity commission guidance.</p> <p>Prepare procedural guidance in relation to the management and administration, disposition, investment, banking, reporting, accounting and audit of the funds held on trust (charitable funds) for the discharge of the board of directors responsibilities as the corporate trustee.</p>	20.5