

# Queen Victoria Hospital NHS Foundation Trust

## Reservation of powers and scheme of delegation

Effective from 13 January 2023

**Reservation of powers and scheme of delegation**  
APPROVED BY THE BOARD OF DIRECTORS AT ITS MEETING ON 12 January 2023

## 1. Introduction

- 1.1. The *NHS foundation trust code of governance* requires the board of directors of NHS foundation trusts to draw up a "schedule of matters specifically reserved for its decision" (2014, A.1.1) ensuring that management arrangements are in place to enable the clear delegation of its other responsibilities.
- 1.2. 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.
- 1.3. 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. The scheme of delegation identifies those functions, which the chief executive shall perform personally and those which are delegated to other Directors and Officers. All powers delegated by the Chief Executive can be re-assumed by him/her should the need arise.
- 1.4. 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 by the Chair of the committee or the Chief Executive.
- 1.5. 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.

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- 1.6. 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.
- 1.7. 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.
- 1.8. 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.
- 1.9. 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.

#### **Caution over the use of delegated powers**

- 1.10. 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**

- 1.11. 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.

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

- 1.12. 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.
- 1.13. In circumstances where the Chief Executive 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 in his/her absence.

### **Definition and interpretations**

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

**Budget manager** means an Officer 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** means that, as Accounting Officer, the Chief Executive is accountable for the funds entrusted to the Trust. The Chief Executive 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 should also ensure that he/she complies with the NHS foundation trust accounting officer memorandum.

**Director** means a Director of the Trust who is a voting member of the Trust Board (Chief Executive, Director of Finance and, Medical Director and Director of Nursing).

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**Executive management team** means the executive directors of the Board of Directors, the director of operations, the director of workforce and organisational development and the director of communications and corporate affairs

**Hospital Management Team** means the Clinical Directors and the decision making senior team of the Trust including all directors

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

- General managers
- Deputies to Directors (when not formally deputising in the Director’s absence)
- Heads of functions directly reporting to a Director (e.g. head of commerce, medical workforce manager).

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

## 2. Reservation of powers to the Board of Directors

<b>2.1</b>	<b>General enabling provision</b>	2.1.1 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.
<b>2.2</b>	<b>Regulation and control</b>	<p>2.2.1 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.</p> <p>2.2.2 Approve a Scheme of Delegation of powers from the Board of Directors to Officers which has been prepared by the Chief Executive under SO 6.5 (Delegation to Officers) of the SOs.</p> <p>2.2.3 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.</p>

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		<p>2.2.4 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.</p> <p>2.2.5 Approve arrangements for dealing with complaints.</p> <p>2.2.6 Approve disciplinary procedure for Officers of the Trust.</p> <p>2.2.7 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 who may delegate this function as appropriate.</p> <p>2.2.8 Ratify any urgent or emergency decisions taken by the Chair and Chief Executive in accordance with SO 3.4 (Emergency Powers) of the SOs.</p> <p>2.2.9 Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust.</p> <p>2.2.10 Approve arrangements relating to the discharge of the Trust's Responsibilities as a bailee for patients' property.</p> <p>2.2.11 Approve proposals of the Nomination and Remuneration Committee regarding Board members and senior Officers and those of the Chief Executive for Officers not covered by the Nomination and Remuneration Committee.</p> <p>2.2.12 Discipline Executive Directors who are in breach of statutory requirements or the SOs.</p> <p>2.2.13 Subject to the provisions of paragraph 5 below, the authorisation of the use of the Seal.</p>
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		<p>2.2.14 Suspension of the SOs.</p> <p>2.2.15 Amendment of the Constitution, in accordance with the Constitution (amendments are subject to approval from the Council of Governors).</p> <p>2.2.16 Approval and authorisation of institutions in which cash surpluses may be held.</p>
	<b>Committees</b>	<p>2.3.1 Appoint and dismiss committees of the Trust that are directly responsible to the Board of Directors.</p> <p>2.3.2 Establish terms of reference and reporting arrangements for all committees of the Board.</p> <p>2.3.3 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.</p> <p>2.3.4 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.</p> <p>2.3.5 Confirm the recommendations of the Trust's committees where the committees do have executive powers.</p>
<b>2.4</b>	<b>Strategy, business plans and budgets</b>	<p>2.4.1 Define the strategic aims and objectives of the Trust.</p> <p>2.4.2 Approve the Trust's forward plan and budget in respect of each financial year setting out the application of available financial resources.</p> <p>2.4.3 Approve and monitor the Trust's policies and procedures for the management of risk. Approve key strategic risks.</p>

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		<p>2.4.4 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.</p> <p>2.4.5 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.</p> <p>2.4.6 Approve proposals for ensuring equality and diversity in both employment and the delivery of services.</p> <p>2.4.7 Approve the Trust's investment policy and authorise institutions with which cash surpluses may be held.</p> <p>2.4.8 Approve the Trust's borrowing policy, which will include other long term financing arrangements such as leases.</p> <p>2.4.9 Authorise any necessary variations to total budget spend of capital schemes of more than 10% or £25,000, whichever is the greater. Authorise any increase in the total capital programme.</p> <p>2.4.10 Approve the Trust's banking arrangements.</p> <p>2.4.11 Approve the Trust's Annual Business Plan.</p> <p>2.4.12 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 with the approval of more than half the members of the Council of Governors.</p> <p>2.4.13 Consider a significant transaction as defined in the Constitution. A significant transaction may only be entered into if approved by more than half of the members of the Council of Governors voting in person at a meeting of the Council of Governors.</p>
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<b>2.5</b>	<b>Monitoring</b>	<p>2.5.1 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.</p> <p>2.5.2 Consider and approve the Trust's Annual Report and Annual Accounts, prior to submission to the Council of Governors and the Regulator.</p> <p>2.5.3 Receive and approve the Annual Report and Accounts for funds held on trust.</p> <p>2.5.4 Receive reports from the Director of Finance on financial performance against budget and the annual business plan.</p> <p>2.5.5 All monitoring returns required by the Department of Health and the Charity Commission shall be reported, at least in summary, to the Board.</p>
<b>2.6</b>	<b>Audit arrangements</b>	<p>2.6.1 Receive reports of Audit Committee meetings and take appropriate action.</p> <p>2.6.2 Receive the annual management letter from the external auditor and agree action on the recommendations where appropriate of the Audit Committee.</p> <p>2.6.3 Receipt of a recommendation of the Audit Committee in respect of the appointment of Internal Auditors (note: the recommendation in respect of External Auditors is made by the Audit Committee to the Council of Governors),</p>
<b>2.7</b>	<b>Policy determination</b>	<p>2.7.1 Approve management policies including personnel policies incorporating the arrangements for the appointment, removal and remuneration of Officers.</p>

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### 3. Committee delegation

The Board of Directors may determine that certain powers shall be exercised by committees of the Board of Directors. The composition and terms of reference of such committees shall be determined by the Board of Directors from time to time taking into account where necessary the requirements of the Regulator and/or the Charity Commission (including the need to appoint an Audit Committee and a Remuneration Committee). The Board of Directors shall determine the reporting requirements in respect of these committees. In accordance with the SOs 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 Committee
- Nomination and Remuneration Committee
- Charity Committee
- Quality and Governance Committee
- Finance and Performance Committee

#### Digital Committee

A list of committees, along with their terms of reference, shall be maintained by the Deputy Company Secretary.

	Committee	Delegated items	Related documents
3.1	Audit committee	3.1.1 The Committee is authorised by the Board of Directors to: <ul style="list-style-type: none"> <li>3.1.1.1 investigate any activity within its terms of reference;</li> <li>3.1.1.2 commission appropriate independent review and studies;</li> </ul>	SFIs 3.2, SO 5.6

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		<p>3.1.1.3 seek relevant information from within the Trust and from all Officers;</p> <p>3.1.1.4 Obtain relevant legal or other independent advice and to invite professional with relevant experience and expertise to attend meetings of the Audit Committee.</p> <p>3.1.1.5 Approve specific policies and procedures relevant to the committee's remit;</p> <p>3.1.2 The purpose of the Committee is the scrutiny of the organisation and maintenance of an effective system of governance, risk management and internal control. This should include financial, clinical, operational and compliance controls and risk management systems.</p> <p>3.1.3 The Committee is responsible for maintaining an appropriate relationship with the Trust's internal and external auditors.</p>	
<p><b>3.2</b></p>	<p><b>Nomination and remuneration committee</b></p>	<p>3.2.1 The Committee is authorised by the Board of Directors to:</p> <p>3.2.1.1 Appoint or remove the chief executive, and set the remuneration and allowances and other terms and conditions of office of the chief executive</p> <p>3.2.1.2 Appoint or remove the other executive directors and set the remuneration and allowances and other terms and conditions of office of the executive directors, in collaboration with the chief executive.</p> <p>3.2.1.3 consider any activity within its terms of reference;</p> <p>3.2.1.4 seek relevant information from within the Trust;</p> <p>3.2.1.5 instruct independent consultants in respect of Executive Director remuneration;</p> <p>3.2.1.6 request the services and attendance of any other individuals and authorities within relevant experience and expertise if it considers this necessary to exercise its functions.</p>	<p>SFI 10.1, SO 5.6</p>

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		<p>3.2.2 On behalf of the Board of Directors, the Committee has the following responsibilities:</p> <ul style="list-style-type: none"> <li>3.2.2.1 to identify and appoint candidates to fill posts within its remit as and when they arise;</li> <li>3.2.2.2 to be sensitive to other pay and employment conditions in the Trust;</li> <li>3.2.2.3 to keep leadership needs of the Trust under review at executive level to ensure the continued ability of the Trust to operate effectively in the health economy;</li> <li>3.2.2.4 to give full consideration to and make plans for succession planning for the Chief Executive and other Executive Directors;</li> <li>3.2.2.5 to sponsor the Trust's leadership development and talent management programmes;</li> </ul>	
<p><b>3.3</b></p>	<p><b>Charity committee</b></p>	<p>3.3.1 The Committee will:</p> <p>3.3.2 Ensure Funds Held on Trust (charitable funds) are managed in accordance with the Trust's SOs and SFIs, as approved by the Board of Directors.</p> <p>3.3.3 Receive regular reports from the Director of Finance covering:</p> <ul style="list-style-type: none"> <li>3.3.3.1 Number and value of funds</li> <li>3.3.3.2 Purpose of funds</li> <li>3.3.3.3 Income and expenditure analysis</li> </ul> <p>3.3.4 Approve specific policies and procedures relevant to the committee's remit, and review the Annual Accounts prior to submission to the Corporate Trustee for formal approval</p> <p>3.3.5 Ensure that the requirements of the Charities Acts and the Charities Commission are met and approve submissions required by regulators and auditors</p>	

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<b>3.4</b>	<b>Quality and governance committee</b>	<p>3.4.1 The Board of Directors has delegated authority to the Committee to take the following actions on its behalf:</p> <ul style="list-style-type: none"> <li>3.4.1.1 approve specific policies and procedures relevant to the Committee's purpose, responsibilities and duties;</li> <li>3.4.1.2 engage with the Trust's auditors in cooperation with the Audit Committee;</li> <li>3.4.1.3 seek any information it requires from within the Trust and to commission independent reviews and studies if it considers these necessary.</li> </ul> <p>3.4.2 On behalf of the Board of Directors, the Committee will be responsible for the oversight and scrutiny of :</p> <ul style="list-style-type: none"> <li>3.4.2.1 the Trust's performance against the three domains of quality, safety, effectiveness and patient experience;</li> <li>3.4.2.2 compliance with essential regulatory and professional standards, established good practice and mandatory guidance;</li> <li>3.4.2.3 delivery of national, regional, local and specialist care quality (CQUIN) targets.</li> </ul>	
<b>3.5</b>	<b>Finance and performance committee</b>	<p>3.5.1 The Board of Directors has delegated authority to the Committee to take the following actions on its behalf:</p> <ul style="list-style-type: none"> <li>3.5.1.1 Approve specific policies and procedures relevant to the committee's remit;</li> <li>3.5.1.2 Review, by way of the finance report, the submission of monthly monitoring reports to the regulator;</li> <li>3.5.1.3 Approve other exception or ad-hoc reports required by the regulator;</li> </ul>	

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		<p>3.5.1.4 Recommend to the Board the submission of the Trust's annual plan to the regulator; and</p> <p>3.5.1.5 Seek any information it requires from within the Trust and to commission independent reviews and studies if it considers these necessary.</p> <p>3.5.2 On behalf of the Board of Directors, the Committee will be responsible for the oversight and scrutiny of the Trust's:</p> <p>3.5.2.1 monthly financial and operational performance;</p> <p>3.5.2.2 estates and facilities strategy and maintenance programme; and</p> <p>3.5.3 The Committee will make recommendations to the Board of Directors in relation to:</p> <p>3.5.3.1 capital and other investment programmes;</p> <p>3.5.3.2 cost improvement plans; and</p> <p>3.5.3.3 Business development opportunities and business cases except for digital business cases.</p>	
<p><b>3.6</b></p>	<p><b>Digital Committee</b></p>	<p>3.6.1 On behalf of the Board of Directors, the committee will be responsible for the oversight and scrutiny on the Trust's digital programme to include</p> <ul style="list-style-type: none"> <li>• 3.6.1.1 Delivery of the QVH information management and technology (IM&amp;T) strategy, performance and development</li> <li>• 3.6.1.2 All digital projects and programmes across the Trust</li> </ul> <p>3.6.2 The committee will make recommendations to the Board of Directors in relation to IM&amp;T and other digital business cases</p>	

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		3.6.3 Digital activity is that related to the design, development and operation of complex IT and data systems.	
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## Board member delegation

	Board member	Duties delegated
4.1	Chief executive	<p>4.1.1 Accounting Officer to Parliament for stewardship of Trust resources.</p> <p>4.1.2 Sign the accounts on behalf of the Board of Directors.</p> <p>4.1.3 Ensure effective management systems that safeguard public funds and assist the Chair to implement requirements of corporate governance including ensuring managers:</p> <p>4.1.3.1 Have a clear view of their objectives and the means to assess achievements in relation to those objectives</p> <p>4.1.3.2 Be assigned well defined responsibilities for making best use of resources</p> <p>4.1.3.3 Have the information, training and access to the expert advice they need to exercise their responsibilities effectively.</p>
4.2	Chief executive and director of finance	<p>4.2.1 Ensure the accounts of the Trust are prepared under principles and in a format directed by the regulator.</p> <p>4.2.2 Accounts must disclose a true and fair view of the Trust's income and expenditure and its state of affairs.</p>
4.3	Chair	<p>4.3.1 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>4.3.2 Ensuring the provision of accurate, timely and clear information to the Directors and the Council of Governors.</p> <p>4.3.3 Ensuring effective communication with Officers, patients and the public.</p>

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	Board member	Duties delegated
		<p>4.3.4 Arranging the regular evaluation of the performance of the Board of Directors, its Committees and individual Directors.</p> <p>4.3.5 Facilitating the effective contribution of Non-Executive Directors and ensuring constructive relations between Executive and Non-Executive Directors.</p>
4.4	Board of directors	<p>4.4.1 Meet regularly and to retain full and effective control over the Trust</p> <p>4.4.2 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>4.4.3 Provide active leadership of the Trust within a framework of prudent and effective controls which enable risk to be assessed and managed</p> <p>4.4.4 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>4.4.5 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>
4.5	All members of the board of directors	4.5.1 Share corporate responsibility for all decisions of the voting members of the Board of Directors.
4.6	Non-executive directors	<p>4.6.1 To bring independent judgement to bear on issues of strategy, performance, key appointments and accountability through the Regulator and to the local community by:</p> <p>4.6.1.1 Constructively challenge and contribute to the development of strategy</p> <p>4.6.1.2 Scrutinise the performance of management in meeting agreed goals and objectives and monitor the reporting of performance</p>

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	Board member	Duties delegated
		<p>4.6.1.3 Satisfy themselves that financial information is accurate and that financial controls and systems of risk management are robust and defensible</p> <p>4.6.1.4 Determine appropriate levels of remuneration of executive directors and have prime role in appointing and where necessary , removing senior management and in succession planning</p> <p>4.6.1.5 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> <p>4.6.2 Sitting on Committees of the Board of Directors.</p>

#### 4. Scheme of delegation of powers from standing orders

SO ref	Delegated to	Duties delegated
1.2	Chair	Final authority on the interpretation of the SOs.
1.2	Chief executive	Advise the Chair on the interpretation of the SOs.
2.9	Board of directors	Appointment of a Senior Independent Director.
3.2	Board of directors	To act as the Corporate Trustee of the Queen Victoria Hospital Trust Charitable Fund.
3.6	Chief executive	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.
3.7	Finance director	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.

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SO ref	Delegated to	Duties delegated
3.8	Director of nursing	Responsible for effective professional leadership and management of nursing Officers of the Trust and is the Caldicott guardian.
3.11	Chair	Responsible for the operation of the Board of Directors.
3.11	Chair	Chair all meetings of the Board of Directors and associated responsibilities.
4.2	Chair	Call meetings of the Board of Directors.
4.4	Chair	Sign notices of meetings of the Board of Directors.
4.11	Chair	Give final ruling to permit late requests for items to be included on the agenda for meetings of the Board of Directors.
4.13	Secretary	Include any petition received by the Trust on the agenda for the next meeting of the Board of Directors.
4.25	Chair	Chair all meetings of the Board of Directors.
4.28	Chair	Give final ruling in questions of order, relevancy and regularity of meetings.
4.33	Chair	Have a second or casting vote.
4.39	Board of directors	Suspension of SOs.
4.43	Board of directors	Variation or amendment of SOs.
4.45	Secretary	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.

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SO ref	Delegated to	Duties delegated
4.45	Chair	Sign minutes of the proceedings of meetings of the Board of Directors.
4.48	Chair	Issue directions regarding arrangements for meetings of the Board of Directors and accommodation of the public and press.
5.1	Board	Subject to such directions as may be given by the Secretary of State, the Board may appoint Committees of the Board. The Board shall approve the membership and terms of reference of Committees and shall if it requires to, receive and consider reports of such Committees.
5.17	All	Duty of confidentiality regarding all matters reported to the Board of Directors, or otherwise dealt with by the committee, sub-committee or joint committee if the Board of Directors, or committee or sub-committee has resolved that it is confidential.
6.2	Chair and Chief Executive	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 and the Chair after having consulted at least two Non-Executive Directors. The exercise of such powers by the Chief Executive and Chair shall be reported to the next formal meeting of the Board of Directors in public session for formal ratification.
6.6	Chief Executive	The Chief Executive shall prepare a Scheme of Delegation identifying his/her proposals which shall be considered and approved by the Board of Directors
6.9	All	Disclosure of non-compliance with Standing Orders to the Chief Executive as soon as possible.
7.4	Secretary / Chair	Where a Director has any doubt about the relevance of an interest, this should be discussed with them.
7.6	Secretary	A register of interests shall be established and maintained.
7.15	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

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SO ref	Delegated to	Duties delegated
		or committee.
7.18	All	Disclose relationship between self and candidate for Officer appointment. (Chief Executive to report the disclosure to the Board of Directors).
7.19	Executive directors	Prior to acceptance of any appointment, disclose to the Chief Executive whether you are related to any other Director or holder of any officer under the Trust.
7.20	Directors	On appointment, disclose to the Board of Directors whether you are related to any other Director or holder of any officer under the Trust.
8.1	Directors and Officers	Comply with the Trust's standards of business conduct policy and relevant codes of conduct.
10.1	Secretary	Keep the Trust's Seal in a secure place.
10.2	Chair and one executive director	Sign to authenticate the seal.
10.3	Finance director and Chief Executive	Approve and sign any building, engineering, property or capital document.
11.1	Chief executive /nominated executive director	Approve and sign all documents which will be necessary in legal proceedings.
11.2	Chief Executive/ 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.

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SO ref	Delegated to	Duties delegated
12.1	Chief Executive	Ensure that existing Directors and Officers and all new appointees are notified of and understand their responsibilities within the SOs and SFIs.

## 5. Scheme of delegation of powers from standing financial instructions

SFI ref	Delegated to	Duties delegated
<b>1 Introduction</b>		
1.2.1	Chair	Final authority on interpretation of the SFIs.
1.2.1	Chief Executive / director of finance	Advise the Chair on the interpretation of the SFIs.
1.4.1	All	All officers of the trust must comply with the SFIs.
<b>2 Responsibilities and delegation</b>		
2.1.2	Board of directors	Accountable for all of trust functions, even those delegated to the Chair, individual directors or officers.
2.4.1	Chief executive	The chief executive is the trust's accounting officer.
2.4.4	Chief executive	To ensure all existing officers and new appointees are notified of their responsibilities within the SFIs.
2.4.5	Chief Executive & Chair	To ensure suitable recovery plans are in place to ensure business continuity in the event of a major incident taking place.
2.4.6	Chief Executive	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.

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SFI ref	Delegated to	Duties delegated
2.4.7	Chief Executive	Determine whether powers devolved under the SFIs and the scheme of delegation be taken back to a more senior level.
2.4.8	Chief Executive	To ensure that the trust provides an annual forward plan to the regulator each year.
2.5.1	Director of finance	Responsible for: <ul style="list-style-type: none"> <li>• Advising on and implementing the trust's financial policies;</li> <li>• Design, implementation and supervision of systems of internal financial control;</li> <li>• Ensuring that sufficient records are maintained to show and explain the trust's transactions, in order to report;</li> <li>• Provision of financial advice to other directors of the board and employees; and</li> <li>• Preparation and maintenance of records the trust may require for the purpose of carrying out its statutory duties.</li> </ul>
2.6.1	All	All members of the board of directors and officers of the trust are severally and collectively responsible for security of the trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to the SOs, SFIs and all trusts policies and procedures.
<b>3 Audit</b>		
3.2.1	Audit committee	Provide an independent and objective view of internal control by: <ul style="list-style-type: none"> <li>• 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;</li> <li>• Monitoring compliance with SOs and SFIs;</li> <li>• Reviewing schedules of losses and compensations and making recommendations to the board of directors;</li> </ul>

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SFI ref	Delegated to	Duties delegated
		<ul style="list-style-type: none"> <li>Reviewing the information prepared to support the annual governance declaration statement.</li> </ul>
3.2.3	Chair of the audit committee	Where audit committee considers there is evidence of ultra vires transactions or improper acts or important matters that the audit committee wishes to raise, the matter shall be raised at a full meeting of the board of directors.
3.3.1	Director of finance	<p>In relation to audit, the director of finance is responsible for:</p> <ul style="list-style-type: none"> <li>Ensuring there are arrangements to review, evaluate and report on effectiveness of internal financial control by establishment of internal audit function;</li> <li>Ensuring the internal audit is adequate and meets the NHS mandatory audit standards;</li> <li>Ensuring the production of annual governance statement for inclusion in trust's annual report;</li> <li>Provision of annual reports;</li> <li>Ensuring effective liaison with relevant counter fraud services regional team or NHS protect; and</li> <li>Deciding at what stage to involve police in cases of misappropriation or other irregularities.</li> </ul>
3.3.2	Director of finance/ designated auditors	<p>Entitled to require and receiver without prior notice:</p> <ul style="list-style-type: none"> <li>Access to all records, documents, correspondence relating to any financial or other relevant transactions;</li> <li>Access at all reasonable times to any land, premises or members of the board of directors or officers of the trust;</li> <li>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</li> <li>Explanations concerning any matter under investigation.</li> </ul>
3.4.2	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.

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SFI ref	Delegated to	Duties delegated
3.4.3	Internal audit	To assess the process in place to ensure the assurance frameworks are in accordance with current guidance from the regulator.
3.4.4	Internal audit	To notify the director of finance should any matter arise which involves, or is thought to involve, irregularities concerning cash, stores or other property.
3.4.5	Lead internal auditor	Accountable to the director of finance.  Attend meetings of the audit committee and have right of access to all members of the audit committee, the Chair and the chief executive of the trust.
3.5.1	Council of Governors	Appoint external auditor to the trust.
3.5.1	Audit committee	To ensure that external audit is providing a cost effective service that meets the prevailing requirements of the regulator and other regulatory bodies.
3.6.1	Chief Executive and director of finance	Monitor and ensure compliance with guidance issued by the regulator or NHS protect on fraud and corruption in the NHS.
3.6.2	Director of finance	Responsible for the promotion of counter fraud measure within the trust and ensure that the trust co-operate with NHS protect in relation to the prevention, detection and investigation of fraud in the NHS.
3.6.4	Director of finance	Ensure the trust's local counter fraud specialist receives appropriate training in connection with counter fraud measures.
3.6.5	Director of finance	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.

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SFI ref	Delegated to	Duties delegated
3.6.7	Director of finance 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.
3.6.11	Director of finance	Prepare a 'fraud response plan' that sets out the action to be taken in connection with suspected fraud.
3.6.12 3.6.13	Director of finance	Inform police if theft or arson is involved.  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.
3.7.1	Director of finance	To establish procedures for the management of expense claims submitted by officers.
3.7.2	Director of finance	Approval of any expense claims receive older than 3 months.
3.8.1	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.
3.8.2	All	To notify the secretary of any gift, hospitality or sponsorship accepted (or refused) by any officer on behalf of the trust.
3.8.2	Secretary	To record in writing, notification of any gift, hospitality or sponsorship accepted (or refused) by officers on behalf of the trust.
3.9.1	Director of finance	Report non-compliance with SFIs to the audit committee.
3.9.2	All	To disclose any non-compliance with the SFIs to the director of finance as soon as possible

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SFI ref	Delegated to	Duties delegated
<b>4 Annual planning, budgets, budgetary control and monitoring</b>		
4.1.1	Chief Executive	Compile and submit to the board of directors and the regulator, strategic and operational plans.
4.1.2	Director of finance	Prepare and submit the operational plan to the financial and performance committee, the Board of Directors and the regulator
4.1.3	Director of finance	Compile and submit financial estimates and forecasts for both revenue and capital to the Board of Directors.
4.1.4	All	To provide the director of finance with all financial, statistical and other relevant information as necessary for the compilation of such business planning, estimates and forecasts.
4.2.4	Director of finance	Ensure adequate training is delivered on an ongoing basis to enable the Chief Executive and other Officers to carry out their budgetary responsibilities.
4.4.1	Finance and performance committee	Submit budgets to the board of directors for approval.
4.2.4	All directors	To meet their financial targets as agreed in the annual plan approved by the board of directors.
4.3	All	Ensure income and expenditure is contained within budgets. Ensure workforce is maintained within budgeted establishment unless expressly authorised. Ensure non-recurring budgets are not used to finance recurring expenditure. Ensure no agreements are entered into without the proper authority.
4.4.7	Board of Directors/ Chief Executive	Approval of expenditure for which no provision has been made in an approved budget.

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SFI ref	Delegated to	Duties delegated
<b>5 Annual accounts and reports</b>		
5.1	Director of finance	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
5.2	Chief Executive	Certify annual accounts.
5.2	Director of finance	Prepare annual account. Submit annual accounts and any report of auditor on them to the regulator.
<b>6 Bank accounts</b>		
6.1–6.6	Director of finance	Manage the trust's banking arrangements including provision of banking services, operation of accounts, preparation of instructions and list of cheque signatories.
6.1	Board of Directors	Approve banking arrangements.
<b>7 Financial systems and transaction processing</b>		
7.1-7.8	Director of finance	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.
7.9	All	Duty to inform designated finance representatives of money due from transactions which they initiate/deal with.
7.12	Director of finance	Approve arrangements for making disbursements from cash received.
7.14	All	Notify the director of finance if an individual attempts to effect payment in cash over the value of £1,000.
<b>8 Contracts for provision of services to customers</b>		
8.1	Director of finance	Negotiating contracts with commissioners for the provision of services to patients in accordance with the annual plan.

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SFI ref	Delegated to	Duties delegated
8.4	Director of finance	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.
<b>9 Contracts, tenders and healthcare service agreements</b>		
9.1.2	Chief Executive	Ensure that best value for money can be demonstrated for all services provided under contract or in-house.
9.1.2	All	Ensure contracts are best value for money at all times and to review all contracts prior to signing.
9.1.3	Director of finance	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.
9.4.1	Director of finance	Establish procedures to carry out financial appraisals and shall instruct the appropriate requisitioning officer to provide evidence of technical competence.
9.5.6	Director of finance	Establish procedures to ensure that tenders are opened and documented appropriately and within an agreed timescale.
9.5.7	Chief Executive/ director of finance	Approval of awarding of contracts for which tendering is deemed not strictly competitive.
9.5.8	Chief Executive/ Director of finance	Where one tender is received will assess for value for money and fair price.
9.5.9	Director of finance	Decision to accept tenders after the deadline but before opening of the other tenders.
9.6.1	Director of finance	Enquiries concerning the financial standing and financial suitability of approved contractors.

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SFI ref	Delegated to	Duties delegated
9.10.4	Director of finance	Ensure that any fees paid are reasonable and within commonly accepted rates for the costing of such work.
9.11.2	Chief Executive	Nominate officers to commission service agreements with providers of healthcare.
9.12.3	Chief Executive	Nominate an officer who shall oversee and manage each contract on behalf of the trust.
9.14.1	Chief Executive	Ensure that best value for money can be demonstrated for all services provided on an in-house basis.
<b>10 Terms of service, officer appointments and payments</b>		
10.1.1	Board of Directors	Establish a nomination and remuneration committee.
10.2.3	Chief executive	Present to the board of directors procedures for determination of commencing pay rates, conditions of service etc. for Officers.
10.3.1	Board of Directors	Delegate responsibility to the director of human resources for: <ul style="list-style-type: none"> <li>Ensuring that all officers and executive directors are issued with a contract of employment in a form approved by the board of directors and which complies with employment legislation; and</li> <li>Dealing with variations to, or termination of, contracts of employment.</li> </ul>
10.4.1	Director of finance	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.
10.4.2	Director of finance and director of human resources	Responsible for establishing procedures covering advice to managers on the prompt and accurate submissions of payroll data to support the determination of pay.
10.4.3	Director of finance	Issue detailed procedures covering payments to officers.

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SFI ref	Delegated to	Duties delegated
10.5.1	Director of finance, director of human resources	Approve advances of pay.
<b>11 Non-pay expenditure</b>		
11.1.1	Board of Directors	Approve the level of non-pay expenditure on an annual basis.
11.1.1	Chief Executive	Determine the level of delegation to budget managers.
11.1.2	Chief Executive	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.
11.1.3	Budget managers	To appoint nominees who must be approved by the director of finance, and to remain responsible for the actions of nominees when they act in place of the budget manager.
11.1.4	Chief executive	Set out procedures on the seeking of professional advice regarding the supply of goods and services.
11.2.1	All	In choosing the item to be supplied or the service to be performed, shall always obtain best value for money for the trust.
11.2.3	Director of finance	Responsible for the prompt payment of accounts and claims.
11.3.1	Director of finance	<ul style="list-style-type: none"> <li>• Advise the board of directors regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained.</li> <li>• Prepare detailed procedures for requisitioning, ordering, receipt and payment of goods, works and services.</li> <li>• Be responsible for the prompt payment of all properly authorised accounts and claims.</li> <li>• Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable.</li> <li>• Ensure a system for submission to the director of finance of accounts for payment.</li> </ul>

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SFI ref	Delegated to	Duties delegated
		<ul style="list-style-type: none"> <li>• Maintain a list of officers, including specimens of their signatures, authorised to certify any type of payment.</li> <li>• Delegate responsibility for ensuring that payment for goods and services is only made once goods/services are received.</li> <li>• Prepare and issue procedures regarding vat.</li> </ul>
11.4.1	All	Fully comply with the procedures and limits specified by the director of finance.
11.5.1	Director of finance	Approve proposed prepayment arrangements.
11.2.9	Chief Executive/ director of finance	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.
11.3.1	All	Ensure that contracts with individuals or with individuals working through a limited company are appropriately authorised, provide value for money and do not expose the trust or the individual to tax and HMRC compliance risks.
<b>12 Equity investments, external borrowing, public dividend capital and mergers and acquisitions</b>		
12.1.1	Director of finance	Produce an investment policy in accordance with any guidance received from the regulator.
12.1.3	Director of finance	Prepare detailed procedural instructions on the operation of investment accounts and on the records to be maintained.
12.2.1	Director of finance	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.
12.2.2	Director of finance	Applications for a loan or overdraft.
12.2.3	Director of finance	Prepare detailed procedural instructions concerning applications for loans and overdrafts.

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SFI ref	Delegated to	Duties delegated
12.2.4	Director of finance	Approval of short terms borrowing requirements.
12.3.1	Board of Directors	Review and approval of special purpose vehicles, joint ventures with other entities and mergers and acquisitions.
12.3.2	Board of Directors	Approve any mergers or acquisitions in accordance with the constitution.
<b>13 Capital investment and assets</b>		
13.1.1	Chief Executive	<ul style="list-style-type: none"> <li>• Ensure adequate appraisal and approval processes are in place for determining capital expenditure priorities.</li> <li>• Management of all stages of capital schemes and for ensuring that schemes are delivered on time and to planned cost.</li> <li>• Ensure investment is not undertaken without confirmation, where appropriate, of responsible director's support and the availability of resources to finance all revenue consequences.</li> </ul>
13.2.1	Director of finance	Prepare detailed procedural guides for the financial management and control of expenditure on capital assets, including the maintenance of an asset register.
13.2.2	Director of finance	Implement procedures to comply with guidance on valuation contained within the treasury's guidance.
13.2.3	Director of finance	Establish procedures covering the identification and recording of capital additions.
13.2.4	Director of finance	Develop procedures covering the physical verification of assets on a periodic basis.
13.2.5	Director of finance	Develop policies and procedures for the management and documentation of asset disposals.
13.3.1	Chief Executive	Responsible for the maintenance of registers of assets, taking account of the advice of the director of finance regarding the form of any register.
<b>14 Stores and receipts of goods</b>		

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SFI ref	Delegated to	Duties delegated
14.1.1	Chief Executive	Delegate overall responsibility for the control of stores.
14.1.1	Director of finance	Responsible for systems of control.
14.1.3	Pharmaceutical officer	Responsible for the control of any pharmaceutical stocks.
14.1.5	Director of finance	Set out procedures and systems to regulate the stores including records for receipt of goods, issues and returned to stores and losses.
14.1.6	Director of finance	Agreed stocktaking arrangements.
14.1.7	Director of finance	Approval of alternative arrangements where a complete system of stores control is not justified.
14.2.1	Chief executive	Identify those officers authorised to requisition and accept goods from the NHS supply chain.
<b>15 Disposals and condemnations, losses and special payments</b>		
15.1.1	Director of finance	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.
15.1.2	Head of department	Advise the director of finance of the estimated market value of the item to be disposed of.
15.2.1	Director of finance	Approve form to in which to record the condemning of unserviceable assets and provide a list of officers to countersign entries.
15.2.3	Condemning officers	Report evidence of negligence in use of assets to the director of finance.

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SFI ref	Delegated to	Duties delegated
15.3.1	Director of finance	Prepare procedural instructions on the recording of and accounting for condemnations, losses and special payments.
15.3.2	All	Report discovered or suspected losses of any kind to their manager.
15.3.2	Managers	Report discovered or suspected losses of any kind to the chief executive and director of finance.
15.3.3	Director of finance	Immediately inform the police if theft or arson is involved in a suspected criminal offence.
15.3.4	Director of finance	Inform the trust's local counter fraud specialist (LCFS) and NHS Protect in cases of fraud or corruption.
15.3.5	Director of finance	Notify the audit committee, LCFS and the external auditors of all frauds.
15.3.6	Director of finance	Notify the board of directors, external auditor and the audit committee, at the earliest opportunity of losses apparently caused by theft, arson, or neglect of duty, except if trivial, or gross carelessness.
15.3.8	Director of finance	Take steps to safeguard the trust's interest in bankruptcies and company liquidators.  Consider whether any insurance claim can be made for any losses incurred by the trust.
15.2.8	Director of finance	Maintain a losses and special payments register in which write-off action is recorded and regularly report losses and special payments to the audit committee on a regular basis.
<b>16 Information technology</b>		
16.1	Director of finance	Responsible for the accuracy and security of the computerised financial data of the trust and shall: <ul style="list-style-type: none"> <li>• Devise and implement any necessary procedures to ensure adequate and reasonable protection of the trust's data, programmes and computer hardware;</li> <li>• Ensure that adequate and reasonable controls exist over data entry, processing, storage, transmission and output;</li> </ul>

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SFI ref	Delegated to	Duties delegated
		<ul style="list-style-type: none"> <li>• Ensure that adequate controls exist such that computer operation is separated from development, maintenance and amendment;</li> <li>• Ensure that an adequate audit trail exists through the computerised system;</li> <li>• Ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation; and</li> <li>• Publish and maintain a freedom of information (FOI) publication scheme.</li> </ul>
16.2.1	Director of finance	Ensure that contracts for computer services for financial applications clearly define the responsibility of all parties and ensure rights of access for audit purposes.
16.2.2	Director of finance	Periodically seek assurances that adequate controls are in operation.
16.3.1	Director of finance	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.
16.4.1	Director of finance	<ul style="list-style-type: none"> <li>• Ensure that systems acquisition, development and maintenance are in line with corporate policies such as the trust's information technology strategy.</li> <li>• Ensure that data produced is complete and timely and accessible to the trust's finance officers.</li> <li>• Ensure computer audit reviews are carried out as necessary.</li> </ul>
<b>17 Patients' property</b>		
17.3	Chief Executive	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission.
17.4	Director of finance	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.

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SFI ref	Delegated to	Duties delegated
17.5	Senior officers	Inform officers, on appointment, their responsibilities and duties for the administration of the property of patients.
<b>18 Retention of records</b>		
18.1	Chief Executive	Maintain archives for all documents required to be retained in accordance with the regulator and/or secretary of state guidelines.
18.2	Chief Executive	Produce a records lifecycle policy, detailing the secure storage, retention periods and destruction of records to be retained.
<b>19 Risk management and insurance</b>		
19.1	Chief Executive	Ensure that the trust has a programme of risk management which shall be approved and monitored by the board of directors.
19.3	Chief Executive	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.
19.4	Director of finance	Ensure that insurance arrangements exist in accordance with the trust's risk management policy.
<b>20 Funds held on trust (charitable funds)</b>		
20.5	Director of finance	<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>

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## 7 Financial limit delegation

REF	Duties delegated	Delegated to
1	<p><b>Virements (reallocation of budgets)</b></p> <p>Within a Business Unit/Directorate</p> <p>Between Business Units/Directorates</p> <p>All other virements (e.g. Between revenue and capital)</p>	<p>Level 2 Officers responsible for cost centres</p> <p>Responsible Directors</p> <p>Responsible Directors AND Director of Finance</p>
<p><b>2 approval of business cases and service developments</b> (Does not include setting of pay and non-pay budgets as part of annual planning process) <b>Note: Applies to all business cases and service developments and those within budgetary limits only.</b></p>		
2.1	<p><b>Revenue expenditure (5 year value)</b></p> <p>Up to £250,000</p> <p>£250,001 to £1,000,000</p>	<p>Director of Finance (recommended by EMT)</p> <p>Director of Finance AND Chief Executive Officer (recommended by Hospital Management Team &amp; Finance and Performance Committee OR</p>

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	Over £1,000,000	Digital Committee for digital business cases) Board of Directors
2.2	<p><b>Capital expenditure and disposals</b>  <b>The Capital plan is agreed at the beginning of the year by the Hospital Management Team. Then all plans are monitored through Capital Planning Group. If post procurement the project has increased by more than 20% or above £50,000 above the original planning values the following approvals will be required.</b></p> <p>Up to £250,000</p> <p>£250,000 to £1,000,000</p>	<p>Director of Finance (recommended by EMT)</p> <p>Director of Finance AND Chief Executive Officer (recommended by Hospital Management Team &amp; Finance and Performance Committee OR Digital Committee for digital capital expenditure and disposals)</p> <p>Board of Directors</p>

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	Over £1,000,000	
<b>3 Quotations, tenders and selection of suppliers</b> 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.		
<b>3.1</b>	<b>Capital/revenue expenditure</b>  Up to £5,000  £5,001 to £50,000  £50,001 to WTO GPA Threshold (contact procurement department for current value)  Over WTO GPA threshold (see note below – threshold is different for works and non-works)	<b>Minimum requirements</b>  1 Written quote (Authorised by Budget Manager)  3 Written quotes (Authorised by Budget Manager)  Competitive Tender Exercise (Level 2 Manager AND Director of Finance)  WTO GPA Directive Requirements (Relevant Director AND Director of Finance)

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	<p><b>Note:</b> Written quotes may be accepted via email, and may not be required if a particular requirement has already been completed under a framework whose terms do not require further competition (the Head of Procurement must be consulted and give approval in such cases).</p> <p>The Head of Procurement must be consulted for advice as to the nature of the exercise (e.g. tender, mini-competition against a framework) for any procurement with the whole life value of £50,000 (inclusive of VAT) and above.</p> <p><b>All thresholds apply to the aggregate value of orders, which may be across different areas of the Trust.</b> All Officers 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.</p> <p>The WTO GPA threshold refers to the World Trade Organisation Government Procurement Agreement Directive threshold for a procurement exercise to include publication on Find a Tender. As these thresholds regularly change and the Public Procurement Regulations are periodically updated, all Officers 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>
3.2	<p><b>Quotation and tenders process waivers</b></p> <p>Waiving of tender and quotation for items where estimates expenditure is less than £25,000 but greater than £5,000 (less than £5,000 requires only 1 quote)</p> <p>Director of Finance, (when Director of Finance is unavailable, Chief Executive), or Chief Executive (when Director of Finance has commissioned the item)</p> <p>Waiving of tender and quotation procedures for items where estimated expenditure is greater than £25,000 not expected to exceed WTO GPA procurement thresholds.</p> <p>Director of Finance, (when Director of Finance is</p>

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	<p><b>Waiver above the WTO GPA level will require final approval and authorisation by the Chief Executive Officer clearly stating the circumstances under which the Procurement Regulations are to be waived, following review at EMT and Audit Committee.</b></p>	<p>unavailable, Chief Executive) or Chief Executive (when Director of Finance has commissioned the item)</p>
<p><b>3.3</b></p>	<p><b>Opening tenders</b></p> <p>Electronic tenders received through on line e-Tendering tool.</p>	<p>Head of Procurement or Director of Finance (in absence of Head of Procurement)</p>
<p><b>4 committing expenditure</b></p>		

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<p><b>4.1</b></p>	<p><b>Revenue and non-capital works expenditure within approved financial plans or business plans</b></p> <p>Up to £5,000</p> <p>Up to £10,000</p> <p>Up to £50,000</p> <p>Up to £250,000</p> <p>Up to £1,000,000</p> <p>Over £1,000,000</p>	<p>Budget Manager</p> <p>Level 2 Manager (Officer)</p> <p>Responsible Director</p> <p>Director of Finance</p> <p>Director of Finance AND Chief Executive</p> <p>Board of Directors</p>
<p><b>4.2</b></p>	<p><b>Approval of purchase invoices for revenue and capital</b></p> <p>Up to £5,000</p> <p>Up to £10,000</p> <p>Up to £50,000</p> <p>Up to £250,000</p> <p>Up to £1,000,000</p> <p>Unlimited</p>	<p>Budget Manager</p> <p>Level 2 Manager (Officer)</p> <p>Responsible Director</p> <p>Director of Finance</p> <p>Director of Finance AND Chief Executive</p> <p>Chief Executive on behalf of Board of Directors</p>

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<p><b>4.3</b></p>	<p><b>Granting and termination of equipment leases and credit finance</b></p> <p>Trust's employee lease car scheme</p> <p>Leases/arrangements up to £3,000,000 (total primary lease term payments or credit finance obligations)</p> <p>Over £3,000,000 (total primary lease term payments or credit finance obligations)</p>	<p>Deputy Director of Finance</p> <p>Chief Executive</p> <p>Board of Directors</p>
<p><b>4.4</b></p>	<p><b>Agreements and licences</b></p> <p>Letting or licencing of premises to or from other organisations (see also section 5 below for guidance on who can sign these agreements)</p> <p>Where annual charge does not exceed £10,000 and term does not exceed five years</p> <p>Where annual charge exceeds £10,000 or term exceeds 5 years</p> <p>Signing of Landlord and Tenant Act notices relating to the acquisition or granting of leases</p>	<p>Associate Director of Estates</p> <p>Associate Director of Estates</p> <p>Director of Finance</p> <p>Associate Director of Estates &amp; Director of Finance</p>
<p><b>4.5</b></p>	<p><b>Condemning and disposal</b></p> <p>Items obsolete, obsolescent, redundant, irreparable or unable to be repaired cost effectively</p> <p>Up to £5,000 (carrying value)</p> <p>Over £5,000 (carrying value)</p> <p>Transfer or sale of assets to another organisation</p>	<p>Responsible Director</p> <p>Director of Finance (may be delegated in specific cases in writing, but no lower than to a level 2 manager)</p>

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		Director of Finance Director of Finance
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4.6	<b>Losses, write-offs and compensation</b>	
4.6.1	<p>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)</p> <p>Up to £10,000</p> <p>Up to £50,000</p> <p>Over £50,001</p>	<p>Deputy Director of Finance</p> <p>Director of Finance</p> <p>Board of Directors</p>
4.6.2	<p>Fruitless Payments (including abandoned capital schemes)</p> <p>Up to £10,000</p> <p>Up to £50,000</p> <p>Over £50,001</p>	<p>Deputy Director of Finance</p> <p>Director of Finance</p> <p>Board of Directors</p>
4.6.3	<p>Ex-Gratia payments to patients and Officers for loss of personal effects. Police report required for losses over £100.</p> <p>Up to £10,000</p> <p>Up to £50,000</p> <p>Over £50,001</p>	<p>Deputy Director of Finance</p> <p>Director of Finance</p> <p>Board of Directors</p>

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4.6.4	<p>Ex-Gratia payments for clinical negligence or personal injury claims involving negligence or any other ex-gratia payments (where legal advice obtained and followed)</p> <p>up to £50,000</p> <p>£50,001 to £100,000</p> <p>over £100,000</p>	<p>Director of Finance</p> <p>Chief Executive and Director of Finance</p> <p>Board of Directors</p>
4.6.5	Reimbursement of patients monies	Financial Services Manager
4.6.6	Removal expenses, excess rent and house purchase expenses	Director of Workforce
4.6.7	<p>Contractual and non-contractual severance payments and all non-contractual payments, excluding Directors.</p> <p>Up to £20,000</p> <p>Over £20,000</p> <p><b>Note:</b> All special payments require Treasury approval and shall be submitted via the Director of Finance to the Regulator for Treasury approval.</p>	<p>Director of Workforce</p> <p>Chief Executive</p>

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<p><b>4.7</b></p>	<p><b>Expenditure from charitable funds</b></p> <p>Up to £2,000</p> <p>Up to £20,000</p> <p>Over £20,000</p>	<p>Two from relevant fund holder or Director of Finance, QVH Charity Committee Corporate Trustee</p>
<p><b>5 signature of legally binding documents</b> <b>(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)</b></p>		
<p>5.1</p>	<p>Signature to approve invoices or otherwise commit expenditure (e.g. engagement letter), without any further legally binding obligations.</p>	<p>See Section 4 (Committing Expenditure)</p>
<p>5.2</p>	<p>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).</p>	<p>Chief Executive (unless the Board has specifically given the necessary authority to another individual for the purposes of such proceedings)</p>
<p>5.3</p>	<p>Signature of the following property documents when part of day to day business and within approved business plans and financial envelopes:</p> <ul style="list-style-type: none"> <li>• Notices to activate rent reviews and lease expiries</li> <li>• Notices requiring signature on the granting of leases and licences</li> <li>• Licences permitting alterations or minor works by us in third party property or by others in our properties.</li> </ul>	<p>Associate Director of Estates</p>

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5.4	<p>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.</p>	
	Up to £10,000	Budget Manager
	Up to £50,000	Level 2 Manager (Officer)
	Up to £100,000	Responsible Director
	Up to £250,000	Director of Finance
	Up to £1,000,000	Director of Finance AND Chief Executive
	Over £1,000,000	Board of Directors

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<b>6 setting of fees, charges and income</b>		
6.1	Private patient, overseas visitors, income generation and other patient related services	Associate Director Business Development
6.2	Price of NHS contracts	
	Setting fees and charges for contracts up to £50,000 per annum	Relevant director
	Setting fees and charges for contracts over £50,000 per annum	Director of Finance
6.3	Authorisation of income credit notes	Budget managers
	£500	
	£5,000	Level 2 managers, Financial Services Manager and Associate Director Business Development
	£50,000	Associate Director of Business Development
		Director of Finance
	£250,000	Chief Executive
	£500,000	Board of Directors
	Over £500,000	

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7	<p>Department of Health Interim Revenue Support</p> <p>Where the Trust is trading at a deficit there will be 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.</p> <p>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.</p>	
7.1	<p>£0- £1,000,000</p> <p>£1000,001 - £2,000,000</p> <p>Above £2,000,000</p>	<p>Director of Finance</p> <p>Director of Finance and Chief Executive</p> <p>Board of Directors</p>

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