

Scheme of Delegation Limits 2022/23

Financial Limits (excluding VAT)	Expenditure Revenue/ Capital	Tender Waivers	Sign Expenditure Contracts	Disposal /Write off of Physical Assets	Losses & Special Payments/ Debt Write Off	Charitable Funds	Approval of Income* (sales orders)
Trust Board	£1m+	£300k+		£500k+	£500k+	£500k+	
Finance & Investment Committee	£500k-£1m						
Charitable Funds Committee						£5k+	
Chief Executive	£500k	£300k	£1.5m+	£500k	£500k		£1m+
Director of Finance	£500k	£200k	£1.5m	£150k	£150k		£1m+
Exec Board Members	£50k						
Deputy Director of Finance	£50k	£50k	£100k-£350k	£10k	£10k	£5k	£250k
Assistant Director of Finance	£50k	£50k	£250k	£10k	£10k	£5k	£100k
ExecCo Members	£10k						£10k
Chief Pharmacist (Specific items)	£50k						£10k
Deputy Director of HR	£10k						
Head of Temporary Workforce (specific items)	£10k						
Head of Medical Workforce (specific items)	£10k						
Director of Procurement			£100k-£350k**				
Deputy Director of Procurement			£100k				
Heads of Service/General Manager/Matrons	£5K			£5k	£5k		
Service Managers	£3K			£3k	£3k		£5k
Budget Manager/Fund Manager	£1k			£1k	£1k	£5k	£5k

*Outside healthcare contracts

**Director of Procurement is able to sign a procurement recommendation report up to £350k

The above delegations must only be applied in accordance with the Standing Financial Instructions.

Particular attention should be paid to the following SFI Excerpts at s2.5.2

The Chief Executive shall require budget holders to seek to deliver the financial outturn targets set by the Trust Board within the approved annual budget plan and the adjustments to those targets reflected in the re-forecasts performed during the year.

Budget holders shall be accountable for their service responsibilities within the limits of the financial outturn targets set for them. Financial and other resources shall only be used for the purposes for which they are provided, as approved by the Chief Executive, Director of Finance and the Trust Board.

Any budget not required for its designated purpose(s) shall revert to the immediate control of the Chief Executive, subject to any authorised transfers of budget.

Each Budget Holder is responsible for ensuring that:

- Any likely overspending or reduction of income which cannot be met by transfer from other budget areas is not incurred without the prior consent of the Trust Board;
- The amount provided in the approved budget is not used in whole or in part for any purpose other than that specifically authorised; and
- No permanent employees are appointed without approval through the designated governance structure, other than those provided for in the authorised budgeted establishment

Approved by Board - Feb-22