

Cwm Taf UHB – Additional delegations linked to the SFIs

SCHEME OF DELEGATION – VERSION CONTROL

Version		Date
1	Initial Draft Prepared by Deputy DOF & Heads of Finance	5/8/15
2	Draft Prepared for Audit Committee October 2015	24/9/15
3	Post Consultation – October 2015	
4	Audit Committee/Executive Board approval January 2016	31/12/15
5	Audit Committee April 2016	5/4/16
6	Audit Committee April 2017 – Amendment of Pharmacy Ordering Limits (section 11)	3/4/17
7	Audit Committee September 2017 – Addition to General Payroll Approvals (section 10)	11/9/17

Introduction

The Standing Orders (SOs) and Standing Financial Instructions (SFIs) specify key responsibilities of the Chief Executive, Director of Finance and other Officers.

The Chief Executive's Job Description, together with her Accountable Officer Memorandum, sets out her specific responsibilities. Individual Job Descriptions determined for Director level posts also define in detail the specific responsibilities assigned to those post holders.

The SOs, together with its schedule of delegations, and the financial delegations set out in the SFIs form the basis of the Health Board's Scheme of Delegation to Officers.

This Schedule of additional delegations identifies those specific areas within the SFIs which require additional delegations from the Chief Executive, the Director of Finance and other Officers.

This Schedule should not be read in isolation and needs to be used alongside the full SFIs available via sharepoint.

A general principle to note is that, for automated processes, a Director may further delegate to a deputy during periods of absence although they will still retain responsibility for the delegation. Manual processes can only be delegated upwards (except for legal claims settlement where the Director of Nursing may delegate to a deputy – see page 37).

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1. General

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	The Director of Finance is responsible for ensuring an ongoing training and communication programme is in place to affect these SFIs.	2.3.2	Director of Finance	All Heads of Finance
B	Ensure that any contractor or employee of a contractor who is empowered by the UHB to commit the UHB to expenditure or who is authorised to obtain income shall be covered by the SFIs	2.5.1	CEO	Assistant or Deputy Directors of Directorate engaging the contractor

2. Audit, Fraud & Corruption, and Security Management

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	Ensuring there are arrangements in place to review, evaluate and report on the effectiveness of internal financial control, including the establishment of an effective Internal Audit function.	3.2.1	CEO	Board Secretary
B	Monitor and ensure compliance with Directions issued by the Welsh Ministers on NHS security management.	3.6.1	CEO	Director of Facilities
	Controlling and co-ordinating security.	3.6.2	CEO	Director of Facilities

3. Allocations and Financial Duty

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	<p>Prior to the start of each financial year submit to the Board for approval a report showing the total allocations received, assumed in-year adjustments and their proposed distribution including any sums to be held in reserve</p> <p>Ensure that any ring-fenced or non-discretionary allocations are disbursed in accordance with Welsh Ministers' requirements;</p> <p>Periodically review any assumed in-year allocations to ensure that these are reasonable and realistic; and</p> <p>Regularly update the Board on significant changes to the initial allocation and the application of such funds.</p>	4.0.2	Director of Finance	No delegation

4. Budgetary Control

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	Prepare and submit budgets for approval and delegation by the Board.	6.1.1	Director of Finance	No Delegation
	Monitor financial performance against budget and plans and report the current and forecast position on a monthly basis and at every Board meeting. Any significant variances should be reported to UHB members as soon as they come to light and the Board shall be advised on any action to be taken in respect of such variances.	6.1.2	Director of Finance	
B	All budget holders are required to sign up to their allocated budgets at the start of the financial year.	6.1.4	Budget holders	Formal sign off required at Directorate level only -See B1 below

		Delegated to:	Signed off by:
B1	Delegation of the management of defined Revenue budgets to budget holders:		
	i. Revenue budgets for Clinical Directorates	i. Budget Holders	i. Clinical Directors and Directorate Managers.
	ii. Revenue budgets for Corporate directorates	ii. Budget Holders	ii. Corporate Directors and Assistant Directors
	iii. Reserves	iii. Deputy DOF	

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
C	Ensure that appropriate and timely financial information is provided to budget holders and that adequate training is delivered on an on-going basis to assist budget holders managing their budgets successfully.	6.1.5	Director of Finance	Heads of Finance
D	Delegation of the management of a budget to permit the performance of a defined range of activities (including pooled budgets)	6.2.1	CEO	Revenue budget -Director of Finance (See B1) Capital budget – Director of Planning & Strategy
E	Delegation to include the authority to exercise virement and budget transfers	6.2.1	CEO	See E1 below

E1-Approval of variation of budgets, including authority to vire

Delegated Authority	Between budget lines	Capital to revenue & vice versa
Within a department	Budget manager plus line manager	Not allowed
Within a directorate; between departments	Directorate Manager	
Between directorates	Directorate Manager of both directorates	
Budget transfers between Reserves and Delegated budgets	Deputy Director of Finance	

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
F	Devise and maintain systems of budgetary control.	6.3.1	Director of Finance	Heads of Finance
G	The Chief Executive is responsible for identifying and implementing cost and efficiency improvements and income generation initiatives in accordance with the requirements of the Medium Term Financial Plans.	6.3.3	CEO	Executive Directors
H	All monitoring returns must be supported by a detailed commentary signed by the Director of Finance and Chief Executive. This commentary should also highlight and quantify any significant risks with an assessment of the impact and likelihood of these risks	6.5.2	CEO and Director of Finance	No Delegation

5. Annual Accounts and Reports

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	Ensuring that financial reports and returns are prepared in accordance with the accounting policies and guidance determined by the Welsh Ministers and the Treasury and consistent with International Financial Reporting Standards.	7.0.3	Director of Finance	No Delegation
B	The UHB will publish an annual report, in accordance with guidelines on local accountability, and present it at its Annual General Meeting. The document will comply with the Welsh Government's Manual for Accounts.	7.0.5	Board	Board Secretary/Director of Corporate Services

6. Banking arrangements

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
A	Ensuring payments made from bank accounts do not exceed the amount credited to the account except where arrangements have been made	9.2.1	Director of Finance	Head of Finance
B	The Director of Finance will prepare detailed instructions on the operation of bank accounts which must include: <ul style="list-style-type: none"> i. The conditions under which bank accounts is to be operated ii. Those authorized to sign cheques or other orders drawn on the UHB accounts 	9.3.1	Director of Finance	<ul style="list-style-type: none"> i. Head of Finance ii. See B1 below
B1	Day to day operation of bank accounts: <ul style="list-style-type: none"> i. maintain list of approved signatories for manual payments ii. approval to authorize automated payments: <ul style="list-style-type: none"> •accounts payable¹ •payroll •primary care contractors iii. maintain list of bankline authorizers and users for internet banking transactions 	<ul style="list-style-type: none"> i. Head of Finance ii. NHSWSSP lii Head of Finance 		

¹after confirmation from Head of Finance that sufficient funds are available in the bank account

7. Income, fees and charges and security of cash, cheques and other negotiable instruments

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority Delegated to
A	<p>Income Systems. Designing and maintaining procedures to ensure compliance with systems for the proper recording, invoicing, and collection and coding of all monies due.</p> <p>Ensuring that systems are in place for the prompt banking of all monies received.</p> <ul style="list-style-type: none"> (i) General Offices in Hospitals (ii) Other Locations 	10.2.1	<p>Director of Finance</p> <p>Director of Finance</p>	<p>Head of Finance</p> <ul style="list-style-type: none"> (i) Director of Facilities (ii) Heads of Department
B	<p>Fees and Charges- Approving and regularly reviewing the level of all fees and charges , other than those determined by the Welsh ministers or by statute</p>	10.3.1	Director of Finance	See below

Fees and Charges:		Authority Delegated to
B1	<p>Long Term Agreements with other NHS bodies</p> <ul style="list-style-type: none"> i. Approval and Signing of the Long Term Agreement ii. Variations to the Agreement 	<ul style="list-style-type: none"> i. Annual value upto £10m -Director of Finance Annual value over £10m- Chief Executive ii. Up to £200,000- Director of Finance Over £200,000 – Chief Executive

B2	<p>Service Level Agreements – NHS and Non NHS Agreement to provide services with an annual value:</p> <ul style="list-style-type: none"> i. up to £50,000 ii. upto £100,000 iii. Over £100,000 	<ul style="list-style-type: none"> i. Directorate manager and Head of Finance ii. Relevant Director and Deputy Director of Finance iii. Relevant Director and Director of Finance
B3	<p>Individual NHS patient treatment charges outside of LTAs and SLAs Agreement to provide treatment:</p> <ul style="list-style-type: none"> i. up to £5,000 ii. over £5,000 	<ul style="list-style-type: none"> i. Head of Contracting ii. Head of Finance
B4	<p>Private Patients and overseas patients without reciprocal agreements</p> <ul style="list-style-type: none"> i. pricing policy and price structure ii. payment policy, including use of deposits, income guarantees, arrangements with insurance companies 	<ul style="list-style-type: none"> i. Director of Finance ii. Director of Finance
B5	<p>Commercial sponsorship offers (including funding contributions for staff & non staff costs) Agreement to receive commercial sponsorship or funding:</p> <ul style="list-style-type: none"> i. up to £50,000 ii. £50,000 to £100,000 iii. Over £100,000 	<ul style="list-style-type: none"> i. Directorate manager and Head of Finance ii. Relevant Director and Deputy Director of Finance iii. Relevant Director and Director of Finance
B6	<p>Approval of concession arrangements</p>	<p>Director of Finance</p>

<p>B7</p>	<p>Commercial and non commercial research projects and trials Agreement to receive funding:</p> <ul style="list-style-type: none"> i. up to £50,000 ii. £50,000 to £100,000 iii. Over £100,000 	<ul style="list-style-type: none"> i. Directorate manager and Head of Finance responsible for Research plus Asst Director for R&D ii. Relevant Director and Deputy Director of Finance plus Asst Director for R&D iii. Relevant Director and Director of Finance plus Asst Director for R&D
<p>B8</p>	<p>Agreements for non patient care fees and charges (e.g. tenancy agreements rents ,licences) Agreement to enter into agreements based on total annual income:</p> <ul style="list-style-type: none"> i. up to £50,000 ii. £50,000 to £100,000 iii. Over £100,000 	<ul style="list-style-type: none"> i. Directorate manager /Asst Director and Head of Finance ii. Relevant Director and Deputy Director of Finance iii. Relevant Director and Director of Finance

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority Delegated to
C	Debt recovery-			
	(i) Appropriate recovery action on all outstanding debts.	10.4.1	Director of Finance	Head of Finance
	(ii) Ensuring the Welsh Ministers' guidance on disputed debt arbitration is strictly adhered to.	10.4.4	Chief Executive & Director of Finance	Deputy Director of Finance
D	Security of cash, cheques and other negotiable instruments- Approving the form of all receipt books, agreement forms, or other means of officially acknowledging or recording monies received or receivable, and establishing systems and procedures for handling cash and negotiable securities on behalf of the UHB. The provision of adequate facilities and systems for officers whose duties include collecting and holding cash, including the provision of safes or lockable cash boxes, the procedures for keys, and for coin operated machines;	10.5.1	Director of Finance	Head of Finance Director of Facilities/ Heads of Departments

8. Grant funding, procurement and contracts for goods and services

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	Maintaining detailed policies and procedures for all aspects of grant funding- i.e. awarding of grants	11.1	CEO	Director of Planning
B	Maintaining detailed policies and procedures for procurement, tendering and contracting	11.4.2	CEO	Director of Finance
C	All contracts exceeding the delegated limit ¹ , all acquisitions and disposals of land of any limit, and the acceptance of gifts of property, must receive the written approval of the Welsh Ministers before being entered into. (i) Contracts (ii) Acquisition and disposals of land, and acceptance of gifts of property	11.9.5	Board	(i) Director of Finance (ii) Director of Planning
D	Procurement Thresholds Minimum thresholds for quotes and competitive tendering arrangements	11.10	Director of Finance	Section 11C below
E	Contract Management. The Chief Executive shall nominate an officer who shall oversee and manage each contract on behalf of the UHB so as to ensure that obligations on delivery of business and operational objectives, and achieving value for money, are met	11.12.1	CEO	Executive Directors

¹Current delegated limit for contracts before requiring Ministerial approval is £1m

9. Contracts for Health Care Services

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority Delegated to
A	The CEO is responsible for ensuring the UHB enters into suitable Health Care Agreements or individual patient commissioning agreements where appropriate.	12.1	CEO	See A1 – A12 below
B	The Chief Executive will need to ensure that regular reports are provided to the Board detailing performance and associated financial implications of all Health Care Agreements	12.3	CEO	Head of Finance

Agreements for the purchase of services		Authority delegated to
A1	<p>Long Term Agreements with other NHS bodies</p> <ul style="list-style-type: none"> i. Approval and Signing of the Long Term Agreement ii. Variations to the Agreement 	<ul style="list-style-type: none"> i. Annual value upto £10m -Director of Finance Annual value over £10m- Chief Executive ii. Up to £200,000- Director of Finance Over £200,000 – Chief Executive
A2	<p>Service Level Agreements - NHS</p> <p>Agreement to purchase services with an annual value:</p> <ul style="list-style-type: none"> i. up to £50,000 ii. upto £100,000 iii. Over £100,000 	<ul style="list-style-type: none"> i. Directorate manager and Head of Finance ii. Relevant Director and Deputy Director of Finance iii. Relevant Director and Director of Finance

A3	<p>Grant funding agreements Agreement to give a grant with a total value:</p> <ul style="list-style-type: none"> i. up to £5,000 ii. £5,000 to £25,000 iii. Over £25,000 	<ul style="list-style-type: none"> i. Directorate manager and Head of Finance ii. Relevant Director and Deputy Director of Finance iii. Relevant Director and Director of Finance
A4	<p>Individual Continuing Healthcare Placements /Packages Authorisation of individual placements/packages following recommendation from the CHC Panel :</p> <ul style="list-style-type: none"> i. Annual value up to £30,000 ii. Annual value between £30,000 and £60,000 iii. Annual value over £60,000 iv. Agreement of changes to annual standard rates 	<ul style="list-style-type: none"> i. Chair of CHC Panel ii. Director of Nursing & Director of Finance iii. Chief Executive iv. Director of Nursing & Director of Finance
A5	<p>NHS Funded Nursing Care (FNC)</p> <ul style="list-style-type: none"> i. Authorisation of individual placements/packages following recommendation from a Nurse Assessor ii. Agreement of changes to annual standard rates 	<ul style="list-style-type: none"> i. FNC Co-ordinator ii. Director of Nursing & Director of Finance
A6	<p>Individual Patient Commissioning Agreements – NHS Providers and non NHS providers (including European Economic Area applications) Authorisation of individual agreements following recommendation from the IPC Panel:</p> <ul style="list-style-type: none"> i. Annual value up to £50,000 ii. Annual value over £50,000 	<ul style="list-style-type: none"> i. Director of Public Health ii. Chief Executive or Director of Finance

A7	<p>Primary Care Contracts – General Medical Services (excluding enhanced services)</p> <ul style="list-style-type: none"> i. Approval and Signing of the GMS contracts with practices ii. Variations to the Agreement iii. Payments under the contracts 	<ul style="list-style-type: none"> i. Director of Primary care ii. Director of Primary care iii. Delegated to NHSWSSP
A8	<p>Primary Care Contracts – General Medical Services (Enhanced services)</p> <ul style="list-style-type: none"> i. Approval and Signing of agreements to provide Enhanced services ii. Variations to the Agreement iii. Payments under the Agreements 	<ul style="list-style-type: none"> i. Director of Primary care ii. Director of Primary care iii. Delegated to NHSWSSP
A9	<p>Primary Care Contracts – General Dental Services</p> <ul style="list-style-type: none"> i. Approval and Signing of the GDS contracts with practices ii. Amendments to the Agreement iii. Payments under the contracts 	<ul style="list-style-type: none"> i. Director of Primary care ii. Director of Primary care iii. Delegated to NHSWSSP
A10	<p>Primary Care Contracts – Pharmaceutical Services (including enhanced and advanced services)</p> <ul style="list-style-type: none"> i. Payments under the contracts or enhanced service agreements ii. Approval and signing of agreements to provide enhanced services 	<ul style="list-style-type: none"> i. Delegated to NHSWWP ii. Director with responsibility for Medicines Management
A11	<p>Primary Care Contracts – General Ophthalmic Services</p> <ul style="list-style-type: none"> i. Payments under the contracts or enhanced service agreements ii. Approval and signing of agreements to provide enhanced services 	<ul style="list-style-type: none"> i. Delegated to NHSWWP ii. Director of Primary care
A12	<p>Providing services jointly with Local authorities under Section 32 and 33 of NHS (Wales) Act 2006.</p> <ul style="list-style-type: none"> i. Approval and Signing of the pooled budget arrangements ii. Amendments to the Agreement 	<ul style="list-style-type: none"> i. Relevant Director and Director of Finance ii. Relevant Director and Director of Finance

10. Pay expenditure

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	The funded establishment of any department may not be varied without the approval of the Chief Executive or an officer with delegated authority.	13.2.2	CEO	Director of Finance
B	No Board member or UHB official may engage, re-engage, or re-grade employees, either on a permanent or temporary nature, or hire agency staff, or agree to changes in any aspect of remuneration outside the limit of their approved budget and funded establishment unless authorised to do so by the Chief Executive.	13.3.1	CEO	Director of Finance

	New Appointments, Bank and agency costs	
	Delegated Approval / Sign Off by:	
B1	Employment of all fixed term and permanent staff – except medical consultants	VR form signed by Directorate manager and Finance lead prior to submission to VCP
B2	Employment of fixed term and permanent staff (subject to any vacancy review policy in place)- Medical consultants only	VR form signed by Directorate manager and Finance lead prior to submission to Executive Catch up Meeting
B3	Nursing bank and On contract agency	Ward Manager

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B4	Nursing agency Off contract	Directorate Manager
B5	Medical agency - On Contract	Directorate Manager
	- Off Contract	Executive Director
B6	Engage non-medical, non-payroll staff (subject to contracting and tax assurance rules):*	Director of W&OD and Head of Procurement to confirm agreement on off contract hires prior to any commitment.
	- Below £10k gross commitment	Directorate Manager
	- £10k to £25k gross commitment	Deputy/Assistant Director
	- up to £50k gross commitment	Executive Directors
	- > £50k gross commitment	Chief Executive

¹Urgent Out of Hours request to be approved by the Executive Director on call

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
C	Procedures to be presented by the Chief Executive for Board approval for the determination of commencing pay rates, condition of service, etc, for employees in accordance with pay, terms and conditions set out in Agenda for Change and other pay review bodies	13.3.2	CEO	Director of Workforce & OD
D	The Director of Workforce and Organisational Development is responsible for securing the provision of an efficient, value for money payroll service.	13.4.1	Director of Workforce & OD	No delegation

E	<ul style="list-style-type: none"> (i) Ensuring that any shared or hosted service arrangement is supported by appropriate contract terms and conditions, adequate internal controls and audit review procedures; (ii) Ensuring a sound system of internal control and audit review of any internally provided payroll service; (iii) Maintenance and/or the authorisation of regular and independent reconciliation of pay control accounts. 	13.4.2	CEO	<ul style="list-style-type: none"> (i) Director of Workforce & OD (ii) Director of Finance (iii) Head of Finance
F	<p>Appropriately nominated managers have delegated responsibility for:</p> <ul style="list-style-type: none"> (i) Submitting time records, and other notifications in accordance with agreed timetables; (ii) Completing time records and other notifications in accordance with the contract of Service Level Agreements; (iii) Submitting termination forms in the prescribed form immediately upon knowing the effective date of an employee's or officer's resignation, termination or retirement 	13.4.3	CEO	See below

General Payroll Approvals		Delegated to
F1	Grant additional increments to staff (outside of Department of Health national T&C)	Director of Workforce and OD Noted at Remuneration Committee
F2	Electronic and paper timesheets and other reporting forms to confirm: <ul style="list-style-type: none"> • Non-attendance at work; • sickness and absence records; • overtime, unsocial hours and on call. 	Line Managers (as determined by Directorate Manager or equivalent)
F3	Travel and subsistence claims (via e-expenses)	Line Manager
F4	Annual leave applications	Line Manager
F5	Applications for carry forward of annual leave to next year within A4C limits/Medical & Dental Handbook	Directorate Manager (or equivalent)
F6	Annual leave carry forward to next year in excess of A4C limits	Executive Director
F7	Buying additional annual leave	Directorate Manager (or equivalent)
F8	Study leave applications	Line Manager
F9	Salary Sacrifice Scheme applications	Assistant Director of Workforce and OD
F10	Specific benefits in kind <ul style="list-style-type: none"> i. Lease cars ii. Authorised phone user, remote access and good apps 	Directorate Manager (or equivalent)
F11	Termination Forms	Directorate Manager (or equivalent)
F12	Staff Change Forms impacting on pay (e.g. change of hours, re-grading, extension of fixed term contracts etc)	Directorate Manager (or equivalent)

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
G	<p>Ensuring that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; and dealing with variations to, or termination of, contracts of employment</p> <p>(i) Non-medical posts advertised on NHS Jobs</p> <p>(ii) Non-medical posts not advertised via NHS Jobs</p> <p>(iii) Medical posts (wherever advertised)</p>	13.5.1	Director of Workforce & OD	<p>(i) NWSSP</p> <p>(ii) & (iii) no delegation</p>

G1	<p>Approve departure under compromise agreement (VERs)</p> <ul style="list-style-type: none"> Up to £50k Above £50k 		<p>i. All applications to be approved by Directorate manager/Head of Finance plus Executive Director.</p> <p>ii. All applications also need to be approved by the Remuneration Committee</p> <p>iii. Any VER payments over £50k also need to be approved by WG.</p>
G2	Approve redundancy		<p>i. Remuneration Committee (subject to any Welsh Government approval mechanisms)</p>
G3	Approve departure under compromise agreement (other than VERs)		<p>Relevant Executive Director and Director of W&OD* (subject to any Welsh Government approval mechanisms)</p>

*Any agreements that are deemed contentious to be referred to Remuneration Committee

11. Non Pay expenditure

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	The CEO will approve the level of non pay expenditure and operational scheme of delegation and authorisation to budget holders and managers within the parameters set out in the UHB's scheme of delegation	14.1	CEO	See Below for Oracle and non Oracle requisitions ¹

¹ All Financial Limits shown below are **exclusive** of VAT

ORACLE REQUISITIONS	Authority Delegated to
Below £1,500	Tier 6 – Nominated Budget holder for specific cost centres
£1,500 to £5,000	Tier 5 Head of Department or equivalent
Up to £25,000	Tier 4 - Directorate Manager or equivalent
Up to £50,000	Tier 3 – Assistant/Deputy Director
Up to £100,000	Tier 2 -Executive Director
Upto £500,000	Tier 1 – Director of Finance
Over £500,000	Chief Executive

Expenditure commitments made outside of the ORACLE requisition process		Authority Delegated to
Contracts for HealthCare Services	See Section 5	See Section 5
Pharmacy drugs ordered via Pharmacy system	<ul style="list-style-type: none"> i. Up to £75,000 ii. Up to £50,000 iii. Up to £20,000 	<ul style="list-style-type: none"> i. Head of Medicines Management ii. Chief Pharmacists iii. Pharmacy Team Leaders
Pension Agency Invoices (Injury Benefit/Compensation)	<ul style="list-style-type: none"> i. > £100,000 ii. < £100,000 	<ul style="list-style-type: none"> iii. Director of Finance iv. Deputy Director of Finance
Legal Claims and Defence costs	<ul style="list-style-type: none"> i. >£50,000 ii. <£50,000 iii. <£20,000 iv. <£5,000 v. <£1,500 	<ul style="list-style-type: none"> i. Chief Executive ii. Director of nursing & quality iii. Assistant Director Quality Improvement & Clinical Governance iv. Assistant Director of nursing and quality v. Head of Quality

Ref	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
B	Maintaining the list of managers who are authorized to place requisitions for the supply of goods and services for both Oracle and Non Oracle requisitions.	14.1.2 & 14.1.3	CEO	Head of Finance
C	The Director of Finance will advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders should be sought.	14.3.1	Director of Finance	See Below

Value ¹	Minimum Competition ²	Lead	Waivers, or exceptions to tender rules
Up to £5,000	Best value to be shown	Tier 5	-
£5,000 to £24,999	3 quotations	Procurement Services	Head of Procurement or Director of Finance or CEO
£25,000 to OJEU threshold for supplies and services ³ £25,000 to £1m for works	4 tenders	Procurement Services	Single Tender Action Authorised by CEO
Above OJEU threshold for supplies and services ³ to £1m	5 tenders	Procurement Services	Single tender action prohibited
Above OJEU threshold for works ⁴	Procured via Designed for Life: Building for Wales	Procurement Services	Single tender action prohibited
Over £1m (other than D4L)	WG approval required	Procurement Services	-

¹ Total value excluding VAT.

² Subject to existence of suitable suppliers

³ Threshold from January 2014 for Supply and Services is £111,676

⁴ Threshold from January 2014 for works is £4,322,012

	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
D	<p>Petty cash</p> <ul style="list-style-type: none"> • Purchases from petty cash are restricted in value and by type of purchase in accordance with instructions issued by the Director of Finance • Petty cash records are maintained in a form as determined by the Director of Finance 	14.6.1	<p>Director of Finance</p> <p>Director of Finance</p>	<p>Head of Finance</p> <p>Head of Finance</p>
E	<p>Approve petty cash expenditure</p> <ul style="list-style-type: none"> i. up to £50 per transaction ii. over £50 per transaction 			<ul style="list-style-type: none"> i. Budget Manager ii. Executive Director
F	<ul style="list-style-type: none"> • The Chief Executive and Director of Finance shall ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance issued by the Welsh ministers. • The technical audit of these contracts shall be the responsibility of the relevant Director as set out in the UHB's scheme of delegation 	14.6.2	Chief Executive and Director of Finance	Director of Planning

12. Capital investment, fixed asset registers and security of assets

	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
A	(i) ensure that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon plans (ii) management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost (iii) ensure that any capital investment above the Welsh Ministers’ delegated limit is not undertaken without approval of the Welsh Ministers and that confirmation of capital resources has been received; (iv) ensure that an annual capital programme is adopted by the Board prior to the commencement of the financial year (v) ensure the availability of resources to finance all revenue consequences of the investment, including capital charges (vi) ensure that any 3rd party use of NHS estate is properly controlled, reimbursed and reported	15.1.1	CEO	(i) to (iv) Director of Planning (v) Director of Finance (vi) Head of Capital Planning
B	The CEO will issue a scheme of delegation for capital investment management in accordance with the Welsh Ministers’ guidance and the UHB’s SOs.	15.1.7	CEO	See below

Capital Schemes funded by Discretionary Allocation

Discretionary Capital Programme Approvals		Gross Expenditure on Whole Project		
Approval / Sign Off ² by:	Initial Annual Discretionary Programme	New Approvals Schemes under £500k	Scheme over £500K to £1m	Schemes over £1m ¹
Executive Board			Agree project mandate and priority	
Directorate Manager	Sign Statement of Need (SON)	Sign Statement of Need (SON)	Sign Statement of Need (SON) and BJC if requested by ECMG	Sign BJC
Executive Director	-	-	Sign BJC	Sign BJC
Director of Finance	-	-	Review and agreement	Review and agreement
Executive Capital Management Group (ECMG)	Recommend	Approve	Approve BJC or refer to CPB for approval	Recommend
Capital Programme Board (CPB)	Approve	Noted	Approval if required	Approve
Health Board	Ratified	Noted quarterly	Noted quarterly	Approve

¹ Projects over £1m need to get approval from the WG

² Signature indicates sufficient understanding and confidence in the details of the business case to confirm responsibility for support for the proposal

Capital Schemes funded by Welsh Government

Scheme under £4m	Scheme over £4m
Executive Team considers overall priorities and project mandates	
↓	↓
Scoping document submitted to WG followed by a scoping meeting with WG to jointly sign off	Scoping document submitted to WG followed by a scoping meeting with WG to jointly sign off
↓	↓
Business Justification Template signed of by Directorate manager and Executive Director	Strategic Outline Case signed of f by Capital Programme Board and Health Board
↓	↓
ECMG Discussion and recommendation	Outline Business Case signed of f by Capital Programme Board and Health Board
↓	↓
Discussion and approval at Capital Programme Board if over £1m.	Full Business Case signed of f by Capital Programme Board and Health Board
↓	↓
Submission to WG for approval	Final approval required from WG at each stage of Business Case process

SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
C The Director of Finance shall issue procedures governing the financial management, including variations to contract of capital investment projects and valuation for accounting purposes	15.1.8	Director of Finance	See Below

Capital orders and payment authorisation

Delegated authority	Variations to Discretionary Schemes	Variations to Capital Schemes funded by WG (within Approved Sum)	Financial monitoring and reporting responsibility	Enter lease arrangement (all types) total value
Up to £5k	Assistant Director of Planning (and reported to ECMG)	External Project Manager (following agreement with the Head of Capital Planning)	Head of Capital Planning and Head of Finance	Director of Finance
Up to £20k	Director of Planning (and reported at ECMG)	Head of Capital Planning		Director of Finance
Up to £50k	ECMG	Assistant Director of Planning		
Up to £100k	ECMG	Director of Planning		CEO and Director of Finance and relevant Director
Over £100k	Capital Programme Board All changes over £100k also need to be reported to ECMG	Director of Planning and CEO/ Deputy CEO All changes over £100k also need to be reported to ECMG and Capital Programme Board		

***Any variations to Capital Schemes funded by WG that exceed the approved sum require further approval from WG
If further approval and funding is not provided by WG, the variations needs to be discussed at ECMG and Capital Programme Board***

	SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to
D	the maintenance of registers of assets, taking account of the advice of the director of Finance concerning the form of any register and the method of updating, and arranging for a physical check of assets against the asset register to be conducted periodically	15.3.1	CEO	Head of Finance

13. Stores and receipt of goods

SFI requirement	SFI Ref.	SFI responsibility	Authority Delegated to	
A	(i) overall responsibility for the control of stores shall be delegated to a senior officer by the Chief Executive.	16.2.1	CEO	Directorate Managers ¹
	(ii) The control of any Pharmaceutical stocks shall be the responsibility of a designated Pharmaceutical Manager			Head of Medicines Management
	(iii) the control of any fuel oil and coal of a designated estates manager.			Head of Estates

¹Directorate Managers may delegate the day-to-day responsibility to departmental officers and stores managers/keepers, subject to such delegation being entered in a record available to the Director of Finance

B	Stocktaking arrangements shall be agreed with the Director of Finance and there shall be a physical check covering all items in store at least once a year	16.2.4	Director of Finance	Head of Finance
	Where a complete system of stores control is not justified, alternative arrangements shall require the approval of the Director of Finance	16.2.5	Director of Finance	Head of Finance

14. Disposals and condemnations, losses and special payments

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
A	<p>Disposals and condemnations</p> <p>a. Prepare detailed procedures for the disposal of assets, including condemnations, and ensure that these are notified to managers.</p> <p>b. All unserviceable articles shall be condemned or otherwise disposed of by an officer authorized for that purpose by the Director of Finance.</p>	17.1	Director of Finance	<p>a. Head of Finance</p> <p>b. Following advice from appropriate heads of service (eg Clinical engineering, IM&T, Estates etc):</p> <p>Estimated value:</p> <ul style="list-style-type: none"> • up to £1,000 Directorate manager /Corporate manager • £1,000 to £10,000 Deputy Director of Finance • over £10,000 Director of Finance

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
B	Losses and Special payments <ul style="list-style-type: none"> Ensuring procedural instructions on the recording of and accounting for losses and special payments are in place; and that all losses and special payments cases are properly managed in accordance with the guidance set out in the Assembly Government’s Manual for Accounts. Ensure all financial aspects of losses and special payments cases are properly registered and maintained on the centralized Losses and Special Payments Register and that ‘case write off’ action is recorded on the system. The Audit Committee shall approve the writing off of losses or the making of special payments within delegated limits determined by Welsh Ministers and as set out in Schedule 3 of the SOs. Ensure that all losses and special payments are reported to the Audit Committee at every meeting 	17.2.2	Director of Finance	Head of Finance
		17.2.8	Director of Finance	Head of Finance
		17.2.9	Audit committee	See B1 Below
		17.2.13	Director of Finance	Head of Finance

<p>B1</p>	<p>Approve losses, write-offs and compensation payments due to:</p> <ul style="list-style-type: none"> i. losses of cash (theft, fraud, etc) ii. damage to buildings, fittings, furniture and equipment and property in stores and in use due to culpable cause (theft, fraud, arson) iii. extra contractual payments to contractors; iv. ex-gratia payments to patients and staff for loss of personal effects v. fruitless payments including abandoned capital schemes vi. ex-gratia payments - voluntary release payments to staff vii. bad debts and claims abandoned <ul style="list-style-type: none"> • No delegated approval over £50,000 – WG approval required 	<ul style="list-style-type: none"> i to iv - Chief Executive/ Deputy Chief Executive (within delegated limits issued by Welsh Government - £50,000) v. Chief Executive/ Deputy Chief Executive (delegated limits £250,000) vi. Remuneration Committee (within delegated limits issued by Welsh Government - £50,000) vii. Head of Finance (<£1,000), Deputy Director of Finance (£1,000 to £10,000) Director of Finance (£10,000 to £25,000) CEO (£25,000 to £50,000).
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<p>B2</p>	<p>Approve compensation payments made under legal obligation</p> <ul style="list-style-type: none"> • Personal injury and medical negligence claims <ol style="list-style-type: none"> i. up to £1,500 ii. £1,500 to £5,000 iii. £5,000 to £20,000 iv. £20,000 to £50,000 v. £50,000 to £1m • Employment matters <ol style="list-style-type: none"> i. up to £20,000 ii. £20,000 to £50,000 iii. over £50,000 • Other matters 	<ul style="list-style-type: none"> • Personal injury and medical negligence claims- On receipt of legal advice to pay <ol style="list-style-type: none"> i. Head of Quality ii. Assistant Director of Nursing and Quality iii. Assistant Director Quality Improvement & Clinical Governance iv. Director of Nursing* v. Chief Executive • Employment claims – on receipt of legal advice/tribunal <ol style="list-style-type: none"> i. Deputy Director of Workforce & OD ii. Director of Workforce & OD iii. Chief Executive • Chief Executive
<p>B3</p>	<p>Approve compensation payments made without legal obligation</p>	<p>Chief Executive / Deputy Chief Executive (within delegated limits issued by Welsh Government - £50,000)</p>

*Director of Nursing may delegate this authority to a Deputy during periods of absence.

15. Information Management & Technology

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
A	The UHB shall publish and maintain a Freedom of Information (FOI) publication scheme, or adopt a model publication scheme approved by the Information Commissioner.	18.1.2	Board	Board Secretary/Director of Corporate Services and Governance
B	<p>The responsible Director for IM&T has responsibility for:</p> <ul style="list-style-type: none"> the accuracy and security of the computerised data of the UHB ensuring that contracts for computer services for financial applications with another health organisation or any other agency shall clearly define the responsibility of all parties for the security, privacy, accuracy, completeness, and timeliness of data during processing, transmission and storage. The contract should also ensure rights of access for audit purposes. Where another health organisation or any other agency provides a computer service for financial applications, the responsible Director for IM&T shall periodically seek assurances that adequate controls are in operation. ensuring that the risks to the UHB arising from the use of IT are effectively identified and considered and that appropriate action is taken to mitigate or control risk. This shall include the preparation and testing of an appropriate disaster recovery plan. 	<p>18.2.1</p> <p>18.4.1</p> <p>18.4.2</p> <p>18.5.1</p>	Director of IM&T	No Delegation other than responsibilities for security of patient data is delegated to the Medical Director in the role of Caldicott Guardian

Cwm Taf UHB – Additional delegations linked to the SFIs

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
C	The Director of Finance shall ensure that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation.	18.3.1	Director of Finance	Head of Finance

Cwm Taf UHB – Additional delegations linked to the SFIs

16. Patients' property

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
A	Ensuring patients or their guardians have appropriate information before or at admission, including that the UHB will not accept responsibility or liability for patients' property brought into Health Service premises, unless it is handed in for safe custody and a copy of an official patients' property record is obtained as a receipt	19.2.1	CEO	Heads of Nursing/ Heads of Service
B	Provide detailed written instructions on the collection, custody, investment, recording, safekeeping and disposal of patients' property	19.3.1	Director of Finance	Head of Finance

Cwm Taf UHB – Additional delegations linked to the SFIs

17. Funds held on Trust

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
A	The Schedule of Matters reserved to the Board and the Scheme of delegation make clear where decisions regarding the exercise of discretion regarding the disposal and use of funds are to be taken and by whom	20.2.2	Board	See below

Access to Charitable funds

Delegated authority	Approve expenditure from charitable funds
(i) Approval and setting up of designated fund signatories for new funds.	(i) Chief Executive/Deputy Chief Executive
(ii) Approval of changes to fund signatories	(ii) Head of Finance
All expenditure requests for Charitable funds	To be submitted to Senior Finance Officer - Charitable Funds for initial review
Up to £5,000 (non-contentious) ¹	Designated fund signatories subject to confirmation from the Senior Finance Officer that sufficient funds are available
Over £5,000 (+ under £5,000 if deemed contentious)	CEO or Deputy CEO

¹The term “contentious” refers to the appropriateness of the expenditure either due to its nature or its compatibility with fund objectives and will be determined by the Senior Finance Officer - Charitable Funds during initial review.

Cwm Taf UHB – Additional delegations linked to the SFIs

Investment of Charitable Funds

Investments	Authority
Investment of funds	
i. Decision on nature and value of investment ¹	i. Audit committee with guidance from appointed investment advisors and Director of Finance
ii. Placing of investment	ii. Chief Executive and Director of Finance via an authorization to pay into the advisors' investment account

¹The term "investment" refers to stocks, shares, bonds, property, unit funds or other instruments derived to generate a rate of return and/or valuation gains, other than interest bearing bank accounts

18. Retention of Records

Ref	SFI requirement	SFI Ref	SFI responsibility	Authority delegated to
A	CEO shall be responsible for maintaining archives for all records required to be retained in accordance with Welsh Ministers guidance.	21.1.1	CEO	Relevant Executive Director