

Detailed Scheme of Delegation (updated March 2017)

Delegated matters in respect of decisions, which may have a far reaching effect, must be reported to the Accountable Officer. The delegation shown below is the lowest level to which authority is delegated. Delegation to lower levels is only permitted with written approval of the Accountable Officer, who will, before authorising such delegation, consult with other senior officers as appropriate. All items concerning finance must be carried out in accordance with standing orders, scheme of delegation and prime financial policies contained within the CCG's Constitution. All financial limits in this schedule are subject to sufficient funds being available.

Delegated authority extends to substantive post holders. On a case by case basis authority may be delegated to interim staff. In such cases signoff is required by both the CCG Director and Chief Finance Officer unless the position is that of Accountable Officer, in which case signoff is required by the Chair and Chief Finance Officer.

Delegation as set out is to the lowest officer level and implies authority also exists at any more senior level, except where specifically noted.

Definitions used in the document:

- “Budget holder” means the Director with delegated authority to manage finances (income and expenditure) for a specific area of the organisation.
- “Budget manager” means the employee that the budget holder has given delegated authority to in order to manage finances (income and expenditure) on their behalf for a specific area of the organisation. Although a particular budget may have a nominated budget manager it is still the budget holder who is accountable and responsible for that budget.

“SBS” refers to NHS Shared Business Services who provide the financial ledger systems for the CCG.

Governing Body sub-committees

Ref	Delegated matters	Authority delegated to	Ref document
1.	Bank accounts		
	Maintenance and operation in accordance with mandate approved by the Governing Body	Chief Finance Officer	
	Day to day maintenance of cash book	Daily by SBS and reviewed by Head of Finance. Head of Finance to provide Deputy Chief Finance Officer with a monthly report detailing compliance with cash limit.	
	Requesting of Department of Health monthly drawdown	Head of Finance to prepare monthly RRL drawdown schedule and agree with Deputy Chief Finance Officer/Chief Finance Officer. SBS to action request following confirmation of amount by Head of Finance.	
2.	Budgets - Management of		
	Responsibility of keeping expenditure within budgets.		
a)	At individual budget level	Budget manager/Budget holder	
b)	Reserves	Chief Finance Officer	
c)	At Clinical Commissioning Group level	Accountable Officer	
3.	Budgets - Virements		
	Approval for the creation or amendments of budget (including virement) within the CCG		
a)	Annual budget	Governing Body	
b)	Up to £100,000	Budget holder(s) of the cost centres that are being debited and credited after approval of the Deputy Chief Finance Officer.	
c)	Over £100,000	Budget holder(s) of the cost centres that are being debited and credited after approval of the Chief Finance Officer	
d)	Virements from reserves	Chief Finance Officer	
e)	Transfer to another CCG	Governing Body	
4.	SBS financial system		
	Processing of all general ledger journals (budget, actuals and accruals) and the authorisation limits are as follows:		

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Ref	Delegated matters	Authority delegated to	Ref document
a)	Up to £5,000,000	Finance Officer (Systems)	
b)	Up to £20,000,000	Head of Finance/Senior Financial Accountant	
c)	Over £25,000,000	Deputy Chief Finance Officer	
i.	Requests to SBS to set up of new suppliers and customers	Head of Finance or Senior Financial Accountant	
ii.	Requests to SBS to create code combinations.	Head of Finance or Senior Financial Accountant	
iii.	Banking and receipting of all cash and cheques received by CCG	Head of Finance or Senior Financial Accountant	
iv.	Setting any required payment run\payroll bank run ceiling and authorising payment when this is exceeded.	Chief Finance Officer	
5.	Expenditure on existing purchase of healthcare from NHS and non-NHS bodies (including foundation trusts, private providers, charities and independent contractors)		
	In line with Governing Body approved budget:		
a)	Signing of annual service level agreements / contracts		
i.	Up to £50,000	Deputy Director	
ii.	Up to £250,000	Executive Director/Deputy Chief Finance Officer	
iii.	Up to £500,000	Chief Finance Officer	
iv.	Over £500,000	Accountable Officer or Chief Finance Officer	
	Where signature of contracts requires the use of the CCG seal this will be executed in accordance with the CCG's Constitution. Contract documents cannot be signed by those preparing the documents.		
b)	Approval of invoices for agreed contracts		
i.	Where, after compliance with 5a) above, a purchase order has been placed for the SLA/contract automatic payments may be made after matching for the relevant % or amounts.		
ii.	Where this process is neither appropriate nor being applied, invoice approval levels are as follows:		
	Up to £50,000	Budget Holder /Manager	

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Ref	Delegated matters	Authority delegated to	Ref document
	Up to £250,000	Deputy Director/Head of Finance	
	Up to £10,000,000	Director/Head of Finance	
	Up to £25,000,000	Deputy Chief Finance Officer/Head of Finance	
	Over £25,000,000	Chief Finance or Accountable Officer	
c)	Non-contracted activity		
	Up to £20,000	Budget Holder /Manager	
	Up to £50,000.	Deputy Director/Head of Finance	
	Up to £250,000	Director/Deputy Chief Finance Officer	
	Up to £500,000	Chief Finance Officer/Deputy Chief Finance Officer	
	Over £500,000	Chief Finance or Deputy Accountable Officer	
d)	Individual packages of care		
i.	Agreement of packages of care		
a)	Weekly cost up to £1,000	MH/LD Service Manager, Continuing Care Manager or Deputy Director	
b)	Weekly cost up to £2,500	Director	
c)	Weekly cost above £2,500	Executive Director	
d)	Urgent changes to packages e.g. requirement for 1:1 care:		
	• First Week	Continuing care team	
	• Thereafter	Changes to care packages should be seen in light of existing care packages and re-approval for the full/combined cost should be sought at the level required in parts 1 (a) to (c)	
6.	Expenditure existing - purchase of non-healthcare (for all items not covered under section five)		
	Where purchase orders are used		
a)	Signing of existing contract within agreed budget		In line with Governing Body approved budget
	1.	Up to £50,000	Deputy Director
	2.	Up to £250,000	Director/Deputy Chief Finance Officer

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Ref	Delegated matters	Authority delegated to	Ref document
	3. Up to £500,000	Chief Finance Officer	
	4. Over £500,000	Accountable Officer or Chief Finance Officer	
b)	Expenditure existing: Purchase of non-healthcare (for all items not covered under section five) where a purchase order is not raised		
i.	Up to £50,000	In line with Governing Body approved budget	
ii.	Up to £250,000	Deputy Director	
iii.	Up to £500,000	Executive Director/Deputy Chief Finance Officer	
iv.	Over £500,000	Chief Finance Officer	
c)	Requisitions		
	Can be raised by any member of staff with access to SBS. SBS does not allow the requisitioner to approve the requisition.	Accountable Officer or Chief Finance Officer	
d)	Approving of requisitions on SBS following signing of contract		
i.	Up to £20,000	Budget holder/manager	
ii.	Up to £50,000.	Deputy Director/Head of Finance	
iii.	Up to £250,000	Director/Deputy Chief Finance Officer	
iv.	Up to £500,000	Chief Finance Officer	
v.	Over £500,000	Accountable Officer/Chief Finance Officer	
e)	Invoice Certification within agreed budget		
i.	Up to £20,000		
ii.	Up to £50,000.		
iii.	Up to £250,000		
iv.	Up to £500,000		
v.	Over £500,000		
f)	Non-contracted expenditure, outside of budget or for which no budget exists:		
i.	Up to £5,000.	Budget holder/manager	
ii.	Up to £50,000	Director	

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Ref	Delegated matters	Authority delegated to	Ref document
iii.	Up to £250,000	Two from Chair, Accountable Officer, Chief Finance Officer	
iv.	Up to £500,000	Accountable Officer after securing Governing Board approval.	
v.	Over £250,000	Budget holder/manager	
7.	Expenditure new (relates to project whole life costs)		
	Business cases (thresholds set on annual contract values)		
	The threshold for all new contracts (NHS and non-NHS) which require business case approval prior to commencement of award of contract and procurement process is as follows:		
i.	Below £100,000	Two from Chair, Accountable Officer, Chief Finance Officer	
ii.	Up to £500,000	Finance Committee	
iii.	Over £500,000	Governing Body	
	Following approval of business case the quotation and tendering process below must be followed.		
	Quotation and tendering		
	<p>The detailed process is contained within the procurement framework. The following limits apply to all new contracts including healthcare, external consultants, agency staff and temporary staff service contracts. The contract value is defined as the total estimated cost to the CCG of the complete scheme or the total value of the items purchased or acquired during the contract period for supplies including payable VAT.</p> <p>If the contract exceeds the OJEU2014 Directive/Public Contracts Regulations 2015 limit for new regulations are:</p> <ul style="list-style-type: none"> • Services other than those listed in Schedule Three contract value above £164,176 - full EU regime applies; • Schedule Three services contract value above £589,148 - the Light Touch Regime applies. <p>Any tenders for services below threshold but above £20,000 should be managed using the EU Supply E-tendering system to ensure a best practice approach.</p>		

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Ref	Delegated matters	Authority delegated to	Ref document
	<p>The use of any framework agreements (e.g. Crown Commercial Services) or NHS England Lead Provider Framework must adhere to the appropriate framework terms and conditions for use. The EU Supply System should be used to manage the call-off process.</p> <p>Consultancy spend in excess of £50k over a one contract year period must adhere to the NHS England Business Case process.</p>		
a)	Authority to award or sign contract after seeking at least three quotations (up to £20,000)		
i.	Email or written quotation up to £4,999.	Budget manager	
ii.	Email or written quotations from £5,000 to £19,999	Deputy Director/Head of Finance	
iii.	Authority to award or sign contract over £20,000 but under £164,176 for Full Regime services or £589,148 for Light Touch Regime services		
iv.	Email or written quotations from £20,000 to £100,000	Director/Deputy Chief Finance Officer	
v.	Written quotations from £50,000 to £100,000	Director/Deputy Chief Finance Officer	
vi.	Authority to award or sign contract over EU regulation thresholds of £164,176 for Full Regime services or £589,148 for Light Touch Regime services		
vii.	Competitive tenders	Authority to issue tender and award contract - Finance Committee. Contract signature - Chief Finance Officer after Finance Committee approval	
b)	Issuing of tender above £20,000	Through EU Supply System after Finance Committee has agreed to release to market	
c)	Receiving of tender above £20,000	Through EU Supply System with appropriate deadline	
d)	Opening of tender above £20,000	Through EU Supply System tenders are not available until after	

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Ref	Delegated matters	Authority delegated to	Ref document
		the deadline and the process for the opening committee has been completed one Director and one senior manager not related to the tender	
e)	Register of tenders received above £20,000	Through EU Supply system register of tenders automatically logged	
f)	Post tender negotiations – formal record to be kept	Nominated senior manager	
	Where signature of contracts requires the use of the CCG seal this will be executed in accordance with the CCG's Constitution. Contract documents cannot be signed by those preparing the documents. All non-healthcare contracts must have an official purchase order (see section 6c for thresholds for approval on SBS).	Board Secretary / Deputy Director of Corporate Governance	
g)	Waiving of quotations and tenders		
i.	Up to £19,999	Budget holder and Chief Finance Officer	
ii.	£20,000 to £74,999	Chief Finance Officer	
iii.	£75,000 to £150,000	Director plus Chief Finance Officer	
iv.	Over £150,000	Director plus one from Accountable Officer, Chief Finance Office and Chair.	
	All approved tender waivers must be reported to the Audit Committee.		
8.	Hospitality		
	Applied to both individual and collective hospitality receipt for any item received in excess of £25	Follow procedure within Standards of Business Conduct and declaration required in hospitality register.	
9.	Income		

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Ref	Delegated matters	Authority delegated to	Ref document
a)	All requests for a sales invoice will be on the prescribed form approved as follows:		
i.	Up to £10,000	Budget holder/manager	
ii.	Up to £50,000	Budget holder 8b or above	
iii.	Up to £1,000,000	Director	
iv.	Over £1,000,000	Executive Director	
b)	Sales invoices will be raised by finance staff and authorised within SBS by		
i.	Up to £1,000,000	Head of Finance	
ii.	Over £1,000,000	Deputy Chief Finance Officer	
	For write-off of bad debt see section - Losses, write-offs and special payments		
10.	Losses, write-off and special payments		
a)	Losses and special payments (invoice approval):		
i.	Up to £5,000	Executive Director or Chief Finance Officer	
ii.	Over £5,000	Chief Finance Officer or Accountable Officer	
b)	Write off of bad debts		
i.	Under £5,000	Chief Finance Officer	
ii.	Over £5,000	Chief Finance Officer and Accountable Officer	
c)	Notification to SBS to action write-offs	Senior Financial Accountant/Head of Finance	
	All losses, write-offs and special payments must be reported to both the Chief Finance Officer and the Audit Committee and also be included in the Annual accounts. Note: Inter-NHS body transactions are normally out with the scope of losses.		
11.	Staffing		
a)	Authority to fill funded post on the establishment with permanent staff.	Director (with prior Head of Finance and Head of HR confirmation of funding/HR process).	
b)	Authority to appoint staff to post not on the agreed establishment	Accountable Officer and Chief Finance Officer	
c)	Authority to appoint temporary staff	Executive Director and Chief Finance Officer	
d)	Authority to authorise overtime	Budget holder	

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Ref	Delegated matters	Authority delegated to	Ref document
e)	Authority to authorise travel and expenses	Budget holder/manager against budgets they are responsible for	
f)	Implement national pay awards and national changes to expenses	Chief Finance Officer	
g)	Changes to Directors remuneration	Remuneration Committee	
12.	Capital expenditure		
	Capital schemes	The Governing Body will approve the capital programme and authority via the Accountable Officer and Chief Finance Officer will be delegated to project leads for the approved capital schemes.	
13.	Petty cash disbursements		
a)	Up to £25	Petty cash holder	
b)	Up to £75	Deputy Chief Finance Officer	
c)	Up to £150	Accountable Officer or Chief Finance Officer	
d)	Over £150	Not permitted	
14.	Use of credit cards		
	Credit card use is restricted to named executive director PAs, restricted to paying for travel and accommodation arrangements, or in exceptional circumstances with approval from CFO or AO. This is subject to a monthly reconciliation process in line with the credit card policy.		
15.	Areas of responsibility delegated to constitutional sub-committees		
	Key areas, contained within each committee's Terms of Reference, are diagrammatically outlined overleaf.		

Governing Body sub-committees

