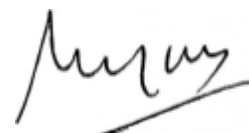


Hull University Teaching Hospitals NHS Trust

Financial Scheme of Delegation (made under CP105 Standing Orders)

The attached financial scheme of delegation and authorisation procedure for revenue expenditure, capital expenditure and tenders has been approved by the Chief Executive and the Chairman.

.....
Christopher Long
Chief Executive

.....
Sean Lyons
Chairman

Date signed

Version control

The current version of this Financial Scheme of Delegation will be the version published on Pattie and available to all staff. This Financial Scheme of Delegation is a sub-set of the Trust's Standing Orders and Standing Financial Instructions and is delegated by the Trust Board. As such, updates and amendments require signature by the Chief Executive and Chairman and will be received at the next meeting of the Audit Committee for good governance. The Head of Corporate Affairs will work with the Chief Executive to enact the publication of the Financial Scheme of Delegation and receipt by the Audit Committee.

Version control table

Version	Date	Change/amendment
1.0	April 2016	New Financial Scheme of Delegation under Standing Orders and Standing Financial Instructions
1.1	March 2018	Delegation to Chief Executive £1m for code 129999 Statement of Financial Position Weekly Liaison/Tempre invoices delegated up to £25,000 and up to £200,000 and clarity on Director-level responsibilities for monthly Liaison /Tempre invoices
1.2	April 2018	Director of Operations Medicine Health Group – Fresenius expenditure up to £200,000
1.3	April 2019	Chief Financial Officer, PFI & NHS Supply Chain invoices up to £1.1m
1.4	July 2019	Changes to EU tender threshold and programmes of work amounts
1.5	January 2020	Changes to EU tender threshold and programmes of work amounts
1.6	October 2020	To amend the Scheme of Delegation to allow the Chief Executive to sign

		orders for NHS Blood and Transplant up to the value of £2,500,000
1.7	September 2022	To amend the Scheme of Delegation to allow the Chief Finance Officer to sign off invoices from NHS Resolution for the Clinical Negligence Scheme for Trusts up to the value of £2,500,000
1.8	February 2023	To amend the Scheme of Delegation to allow the Director of Procurement to sign off waivers and contract recommendation reports up to a total contract value of £100,000

Scheme of Delegation

The Trust's scheme of delegation makes the following provisions:

- The Chief Executive and the Chief Financial Officer are accountable for financial control but will, as far as appropriate, delegate their detailed responsibilities.
- The Chief Executive will delegate budget to budget holders
- The Chief Financial Officer will devise and maintain systems of budgetary control
- The Chief Executive and the Chairman will sign amendments to this Financial Scheme of Delegation, as the document forms a schedule to Trust Standing Orders and Standing Financial Instructions

Revenue Expenditure

For orders, invoices, cheque requests petty cash and contract amendments:-

<i>Updated Scheme of Delegation</i>	<i>Typical Grade</i>	<i>Authorisation Limit</i>
Chief Executive	VSM	over £500k
Corporate Directorates		
Chief Finance Officer	VSM	Up to £500k
Director of Procurement	Band 9	Up to £100k
Other Corporate Directors	VSM	Up to £150k for own budgets
Assistant Directors	Band 8d	Up to £25k own budgets
Other Managers	Band 8a+	Up to £10k own budgets
	Band 7	Up to £5k own budgets
	band 6	Up to £500 own budgets
Health Groups		
All Directors (ie Operations, Nursing and Medical Directors)	Band 9/VSM	Up to £100k own budgets
Divisional Triumvirates	Band 8b	Up to £25k own budgets
Business Managers /Heads of Departments/Matron (or equivalent role)	Band 8a	Up to £10k own budgets
Ward Managers, Dept Managers, Deputies to the above	Band 7	Up to £5k own budgets
Senior Nurse, Deputy Department Managers	Band 6	Up to £500 own budgets

Exceptions (record of agreement at Chairman and Chief Executive Level) :-

High non pay clinical expenditure only - for practical reasons

Cardiology/Radiology/Vascular labs - lead technicians/AHP/sister (at least B7) £25k
(Clinical Lab/ECG supplies only)

Chief Pharmacist/Deputy Chief Pharmacist £100k (drugs only)

Clinical Manager Orthotics/Prosthetics £25k

Departmental Manager Prosthetics £10k

Chief Executive over £500k for code 129999, Capital Expenditure

Director of Operations Medicine Health Group Fresenius up to £200k

Chief Financial Officer, PFI & NHS Supply Chain invoices up to £1m

Chief Executive to sign orders for NHS Blood and Transplant up to the value of £2,500,000

Agency

Monthly Liaison/Tempre invoices, one of the following up to £500,000:

- Chief Executive
- Chief Financial Officer
- Chief Nurse

Weekly Liaison/Tempre invoices up to £25,000 requires 1 Deputy Director (Finance) approval

Weekly Liaison/Tempre invoices up to £200,000 require 2 Deputy Director (Finance) approval

These agency exceptions are as at 8.3.18 and are subject to review and amendment only with evidence of Director level agreement

Clinical Negligence Scheme for Trusts (CNST)

Chief Financial Officer up to £2,500,000 for NHS Resolution for CNST.

Capital Expenditure

The approval process for the agreement of capital expenditure is summarised below:-

Capital Cost	Approval Required
£5m to £15m	Trust Board
£2m to £5m	Performance and Finance Committee (PAF)
£0.5m to £2m	Executive Management Committee (EMC)
£5k to £0.5m	Capital Resource Allocation Committee CRAC)

Note: any business case deemed to be a high financial risk will also require approval at the next level of authority.

The authorisation for orders and invoices etc, following the approvals process above, is as follows and is regardless of whether or not the VAT is reclaimable:-

Capital Expenditure	Orders/Invoices
Chief Executive	All commitments/invoices > £500k
Chief Finance Officer	Up to £500k including VAT
Other Corporate Directors	Up to £100k including VAT
Heads of Service (I&D)	Up to £50k including VAT
Senior Project Manager/Estates Operations Manager	Up to £10k including VAT
Project Officer/Manager	Up to £5k including VAT

Tenders

The full details of the formal tendering requirements are included in the SFIs, but the table below summarises the general requirements:

Value	Requirement
Less than £10k	In line with procurement procedures approved by the Chief Financial Officer and using NHS Supply Chain, where applicable.
£10 - £50k	Quotations
£50k- to £118,133	Local Tenders
£118,133*	EU Tenders

*Programmes of “works” have an EU tender threshold of £4,551,413 – further defined in SFIs

Formal authorisation and the award of a contract may be decided by the following, to the value of the contract as follows:

Budget Holder	Up to £50k
Director of Procurement	Up to £100k
Chief Executive or Chief Financial Officer	Up to £500k
Chief Executive or Chief Financial Officer or Chairman/vice Chairman (2 signatures of the 3 required)	£500k to £1m
Performance and Finance Committee	£1m - £3m
Trust Board	Over £3m
All lease tenders must be authorised by the Chief Executive only	All