

Reservation of Powers to Trust Board and Delegation of Powers

Under the Standing Orders for the practice and procedure of the Trust Board within the Trust's Constitution, Standing Order 3.14 provides that, subject to directions given by the Secretary of State for Health or NHS England, Trust Board may make arrangements for any of its functions to be carried out on its behalf by a Committee or sub-committee or by the Chair or by a director or any officer of the Trust, in each case subject to restrictions and conditions determined by TrustBoard.

The purpose of this document is to describe those powers that are reserved to Trust Board (generally those matters for which the Trust is accountable to the Secretary of State or to NHS England) whilst at the same time delegating the detailed application of Trust policies and procedures to the appropriate level. Trust Board remains accountable for all its functions, even those delegated to the Chair, individual directors or officers, and will put in place arrangements to receive information about the exercise of delegated functions to enable it to maintain a monitoring role.

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Role of the Chief Executive

All powers of the Trust that have not been retained by Trust Board, or delegated to a Committee, will be exercised on behalf of Trust Board by the Chief Executive. The Chief Executive will prepare a scheme of delegation identifying the functions he/she will perform personally and those which will be delegated to other directors or officers. All powers delegated by the Chief Executive can be reassumed by him/her at any time. The Chief Executive is the Accounting Officer for the Trust and is accountable to Parliament for the efficient and effective use of the Trust's resources.

Caution over the use of delegated powers

Powers are delegated to directors and officers on the understanding that they be exercised responsibly.

Directors' ability to delegate their own delegated powers

The Scheme of Delegation shows the delegation from Trust Board to Committees and Executive Directors. The Scheme should be used in conjunction with the system of budgetary control and other established procedures within the Trust (Standing Financial Instructions) and any further scheme of delegation developed to support arrangements within Business Delivery Units and to support Service Line Management.

Absence of directors to whom powers have been delegated

In the absence of a director or officer to whom powers have been delegated those powers will be exercised by the director or officer's designated deputy unless alternative arrangements have been approved by Trust Board.

Matters reserved for Trust Board and those matters that are delegated by Trust Board to Committees or Executive Directors are detailed in the attached Scheme of Delegation schedule.

RESERVATION OF POWERS TO THE TRUST BOARD AND SCHEME OF DELEGATION GENERAL PROVISIONS

REF	TRUST BOARD	DECISIONS RESERVED TO THE BOARD
	Trust Board	General Enabling Provision Trust Board may make decisions on any matter for which it has delegated or statutory authority, in full session within its statutory powers.
	Trust Board	Regulations and Control 1. Approve Standing Orders (SOs), a schedule of matters reserved to the Board and Scheme of Delegation and Standing Financial Instructions for the regulation of its proceedings and business. 2. Suspend Standing Orders. 3. Vary or amend the Standing Orders. 4. Ratify any urgent decisions taken by the Chair and Chief Executive. 5. Approve a Scheme of Delegation of powers from Trust Board to Committees. (Decisions taken by Committees within their delegated powers will be regarded as having been taken by Trust Board). 6. Establish terms of reference and reporting arrangements of all Committees and sub-Committees that are established by Trust Board. 7. Grant delegated authority to the Chair or other directors to approve actions on its behalf, subject to ratification at a future meeting of Trust Board. 8. Adopt the organisation structures, processes and procedures to facilitate the discharge of business by the Trust and to agree modifications to them. 9. Require and receive the declaration of Board members' interests that may conflict with those of the Trust and determining the extent to which that member may remain involved with the matter under consideration. 10. Require and receive the declaration of interests for staff that may conflict with those of the Trust. 11. Approve arrangements for dealing with complaints. 12. Authorise use of the seal (delegated to Chief Executive / Executive Director). 13. Ratify or otherwise, instances of failure to comply with Standing Orders brought to the Chief Executive's attention in accordance with SO 6.6. 14. Receive notification of any disciplinary action taken against members of the Board who are in significant breach of statutory requirements or standing orders in line with the Trust's disciplinary procedure 15. Receive reports from committees including those that the Trust is required to establish and to take

REF	TRUST BOARD	DECISIONS RESERVED TO THE BOARD
		action on. 16. Confirm the recommendations of the Trust's Committees where the Committees do not executive powers. 17. Approve arrangements relating to the discharge of the Trust's responsibilities as a corporate trustee for funds held on trust. 18. Approve arrangements relating to the discharge of the Trust's responsibilities as a bailer for patients' property. (Delegated to the Audit Committee)
	Trust Board	Appointments/dismissals 1. Appoint and dismiss Committees (and individual directors) that are directly accountable to Trust Board. 2. Approve proposals regarding the Chief Executive, directors, senior employees (delegated to People and Remuneration Committee). 3. Confirm appointment of members of any Committee of the Trust as representatives on outside bodies where they are a voting member. 4. Appoint, discipline and dismiss the Trust Secretary (delegated to People and Remuneration Committee).
	Trust Board	Strategy, Plans and Budgets 5. Define and set the Trust's strategy, the strategic aims and objectives. 6. Approve the Business Plan or equivalent as required by NHS England (NHS E) 7. Approve the Trust's annual financial plan. 8. Receive and approve the Trust's Annual Report and Annual Accounts. 9. Receive and approve the Trust's Annual Quality Accounts 10. Agree the Trust's Counter Fraud Strategy (delegated to the Audit Committee). 11. Agree the Trust's Creative Minds Strategy (delegated to the Charitable Funds Committee). 12. Agree the Trust's Equality, Involvement, Communication & Membership Strategy (delegated to the Equality and Inclusion Committee and Executive Management Team) 13. Approve the Trust's Digital Strategy. 14. Agree the Medicines Management Strategy (delegated to the Executive Management Team). 15. Approve the Trust's Organisational Development Strategy. 16. Agree the Trust's Procurement Strategy (delegated to the Audit Committee). 17. Approve the Trust's Quality Strategy. 18. Approve the Trust's Risk Management Governance Framework (on recommendation of the Audit Committee)

REF	TRUST BOARD	DECISIONS RESERVED TO THE BOARD
		17. Approve the Trust's Best Place to Work Strategy 18. Approve the Trust's Estates Strategy 19. Approve the Trust's Sustainability and Social Responsibility Strategy 20. Approve the Trust's Research and Development Strategy (on recommendation of the Clinical Governance and Clinical Safety Committee) 21. Approve the Trust's Medical Education Strategy (on recommendation of the Clinical Governance and Clinical Safety Committee) 22. Agree other Trust strategies (delegated to the Executive Management Team). 23. Approve an annual plan for each Committee of Trust Board. 24. Approve proposals for ensuring quality and developing clinical governance in services provided by the Trust, having regard to any guidance issued by the Secretary of State. 25. Approve arrangements for agreeing action on litigation against or on behalf of the Trust. 26. Approve outline and final Business Cases for capital investment above £5 million or a series of projects for which the combined value would exceed £1 million. 27. Ratify proposals for acquisition, disposal and final sale of land and/or buildings 28. Ratify proposals for change of use of land and/or buildings where that land and/or building has a value above £500,000 29. Approve PFI proposals 30. Approve the opening of bank accounts (on recommendation of the Audit Committee) 31. Approve proposals on individual contracts (other than NHS contracts) of a capital or revenue nature amounting to, or likely to amount to over £1 million over a 3 year period or the period of the contract if longer. 32. Review use of NHS Resolution risk pooling schemes. 33. Approve individual compensation payments not covered by the NHS LA risk pooling scheme above £5,000 (delegated to the Audit Committee, unless in relation to employment which is delegated to the People and Remuneration Committee).
	Trust Board	Policy Determination 1. Approve the process for approval, dissemination and implementation of policies and procedures. 2. Approve the arrangements for dealing with complaints. 3. Approve People Directorate policies relating to the arrangements for the appointment, removal and remuneration of staff not covered by the People and Remuneration Committee. 4. Approve the Treasury Management Policy (on recommendation of the Audit Committee) 5. Approve Procurement policies (delegated to the Audit Committee), including tendering and quotation procedures that form part of the Standing Financial Instructions. 6. Approve policies relating to people's detention under the Mental Health Act (delegated to the Mental Health Act Committee). 7. Approve policies relating to statutory compliance.

REF	TRUST BOARD	DECISIONS RESERVED TO THE BOARD
		8. Approve the policy and procedures for dealing with serious untoward incidents. 9. Approve policies relating to the management of clinical risk and clinical safety (delegated EMT with support from the Clinical Governance and Clinical Safety Committee). 10. Approve the Standards of Business Conduct in Public Service Policy.
	Trust Board	Audit 1. Receive the ISA260 (or equivalent) received from the external auditor and agreement of proposed action, taking account of the advice, where appropriate, of the Audit Committee. 2. Receive an annual report from the Internal Auditor and agree action on recommendations where appropriate of the Audit Committee.
	Trust Board	Annual Reports and Accounts 1. Receive and approve the Trust's Annual Report and accounts including the Quality Account. 2. Receive and approve the Annual Report and accounts for charitable funds held on trust as the Corporate Trustee.
	Trust Board	Monitoring 1. Receive such reports as Trust Board sees fit from Committees in respect of their exercise of delegated powers, including an annual report of activities undertaken by the Committee. 2. Continuous appraisal of the affairs of the Trust by means of the provision, to Trust Board, may require from Directors, Committees, and officers of the Trust as set out in management policy statements. 3. Receive performance reports on performance against annual and five-year plans (or equivalent) and key performance indicators as agreed by Trust Board. 4. Receive and approve key reports as required including reports to and from NHS Improvement, reports on compliance with the NHS Improvement Single Oversight Framework (or equivalent), the terms of the Trust's Licence, and Care Quality Commission.

	Trust Board	Partnering Agreements and Structural Changes 1. Authorise, or mandate the Trust representative to authorise any Trust decision required in the context of the governance arrangements for collaboratives 2. Approve any changes to organisational structure including mergers, joint ventures, acquisitions, or divestments in line with national guidance following agreement with the Members' Council 3. Approve any partnership arrangements which provide external parties with influence over how Trust funds are spent 4. Agree terms of reference for place based integrated care partnerships 5. Approve the governance arrangements to oversee the effective management of risks and arrangements against lead provide contracts (delegated to Finance, Investment & Performance Committee)
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DECISIONS/DUTIES DELEGATED BY THE TRUST BOARD TO COMMITTEES

(Committee Terms of Reference: <http://www.southwestyorkshire.nhs.uk/about-us/how-we-are-run/trust-board/trust-board-committees/>)

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
Standing Order (SO) 5.8.1 Standing Financial Instructions (SFI) 4.1	Audit Committee	The terms of reference of the Audit Committee describe the functions that have been delegated to the Committee by Trust Board. Refer to the current Terms of Reference on the Trust's website.
SO 5.8.6	People and Remuneration Committee	The terms of reference of the People and Remuneration Committee describe the functions that have been delegated to the Committee by Trust Board. Refer to the current Terms of Reference on the Trust's website.
SO 5.8.2	Clinical Governance and Clinical Safety Committee	The terms of reference of the Clinical Governance and Clinical Safety Committee describe the functions that have been delegated to the Committee by Trust Board. Refer to the current Terms of Reference on the Trust's website.
SO 5.8.3	Equality, Inclusion and Involvement Committee	The terms of reference of the Equality and Inclusion Committee describe the functions that have been delegated to the Committee by Trust Board. Refer to the current Terms of Reference on the Trust's website.
SO 5.8.5	Mental Health Act Committee	The terms of reference of the Mental Health Act Committee describe the functions that have been delegated to the Committee by Trust Board. Refer to the current Terms of Reference on the Trust's website.
SO 5.8.7.3	West Yorkshire Mental Health Services Collaborative Committees in Common	The terms of reference of the West Yorkshire Mental Health Services Collaborative Committees in Common describe the functions that have been delegated to the Committee by Trust Board. Refer to the current Terms of Reference on the Trust's website.

REF	COMMITTEE	DECISIONS/DUTIES DELEGATED BY THE BOARD TO COMMITTEES
SO 5.8.7.2 SFI 21	Charitable Funds Committee	The terms of reference of the Charitable Funds Committee describe the functions that have been delegated to the Committee by the Corporate Trustee for Charitable Funds. Refer to the current Terms of Reference on the Trust's website.
SO 5.8.7.1	Nominations Committee	The terms of reference of the Nominations Committee describe the functions that have been delegated to the Committee by the Members' Council. Refer to the current Terms of Reference on the Trust's website.
SO 5.8.4	Finance, Investment & Performance Committee	The terms of reference of the Finance, Investment & Performance Committee describe the functions that have been delegated to the Committee by the Trust Board. Refer to the current Terms of Reference on the Trust's website
	Collaborative Committee	The terms of reference of the Collaborative Committee describe the functions that have been delegated to the Committee by the Trust Board. Refer to the current Terms of Reference on the Trust's website

SCHEME OF DELEGATION DERIVED FROM THE ACCOUNTING OFFICER'S MEMORANDUM

(Accounting Officer's Memorandum: <https://www.gov.uk/government/publications/nhs-foundation-trusts-accounting-officers-responsibilities>)

REF	DELEGATED TO	ACCOUNTING OFFICER'S MEMORANDUM DUTIES DELEGATED
Accounting Officer's Memorandum (AOM) 1	Chief Executive (CE)	The National Health Service Act 2006 (the Act) designates the chief executive of an NHS foundation trust as the accounting officer.
AOM 7	CE	The accounting officer has responsibility for the overall organisation, management and staffing of the NHS foundation trust and for its procedures in financial and other matters. The accounting officer must ensure that: • there is a high standard of financial management in the NHS foundation trust as a whole • the NHS foundation trust delivers efficient and economical conduct of its business and safeguards financial propriety and regularity throughout the organisation • financial considerations are fully taken into account in decisions by the NHS foundation trust.
AOM 8	CE	The essence of the accounting officer's role is a personal responsibility for: • the propriety and regularity of the public finances for which he or she is answerable • the keeping of proper accounts • prudent and economical administration in line with the principles set out in managing public money. • the avoidance of waste and extravagance • the efficient and effective use of all the resources in their charge.
	CE	Refer to Accounting Officer's Memorandum for full details of the Accounting Officer's responsibilities.

DELEGATION OF DUTIES RELATING TO CORPORATE GOVERNANCE

(Code of Governance: <https://www.gov.uk/government/publications/nhs-foundation-trusts-code-of-governance>)

REF	DELEGATED TO	GOVERNANCE AUTHORITIES/DUTIES DELEGATED
	Trust Board	Ensure the organisation is compliant with the Terms of Authorisation and is financially viable, legally constituted, well governed and that the organisation complies with the constitution, mandatory guidance issued by NHS Improvement, relevant statutory requirements and contractual obligations.
Code of Governance (COG) A.1.a & b main principals	Trust Board	Every NHS foundation trust should be headed by an effective board of directors (Trust Board). The Board is collectively responsible for the performance of the NHS foundation trust. The general duty of the board of directors, and of each director individually, is to act with a view to promoting the success of the organisation so as to maximise the benefits for the members of the trust as a whole and for the public.
COG A.3.a main principals	Chair	The chairperson is responsible for leadership of the board of directors (Trust Board) and the council of governors (Members' Council), ensuring their effectiveness on all aspects of their role and leading on setting the agenda for meetings.
COG A.4.a main principals	Non-Executive Directors	As part of their role as members of a unitary board, non-executive directors should constructively challenge and help develop proposals on strategy. Non-executive directors should also promote the functioning of the board as a unitary board.
COG A.4.1 Standing Order (SO) 3.11	Senior Independent Director	The senior independent director has a role to provide a sounding board for the chairperson and to serve as an intermediary for the other directors when necessary, including: • acting as a source of reference for the staff governors/Freedom to Speak up Guardians where there are concerns about the Chair or the Chief Executive. • being available to staff and governors if they have concerns relating to the Chair, Chief Executive, Director of Finance, Estates and Resources (DoF), or the board of directors (Trust Board) as a whole, compliance with the terms of authorisation, or the welfare of the Trust when contact through the normal channels has failed to resolve or for which such contact is inappropriate. • leading the evaluation of the Chair's appraisal from governors, executive Directors, and Non-Executives in consultation with the council of governors (Members' Council) and the setting of the

REF	DELEGATED TO	GOVERNANCE AUTHORITIES/DUTIESDELEGATED
		Chair's objectives.
COG A.5.a, b, c main principals	Governors	The council of governors (Members' Council) has a duty to hold the non-executive directors individually and collectively to account for the performance of the board of directors (Trust Board). This includes ensuring the board of directors acts so that the foundation trust does not breach the conditions of its licence. It remains the responsibility of the board of directors to design and then implement agreed priorities, objectives and the overall strategy of the NHS foundation trust. The council of governors is responsible for representing the interests of NHS foundation trust members and the public and staff in the governance of the NHS foundation trust. Governors must act in the best interests of the NHS foundation trust and should adhere to its values and code of conduct. Governors are responsible for regularly feeding back information about the trust, its vision and its performance to members and the public and the stakeholder organisations that either elected or appointed them. The trust should ensure governors have appropriate support to help them discharge this duty.
COG		Refer to the Code of Governance for full details of the responsibilities.
	All directors	Constructively challenge the decisions of Trust Board, monitor the performance of the organisation and make decisions objectively in the interests of the Trust.
	Non-Executive Directors	Non-Executive Directors are appointed by the Members' Council to bring independent judgement to bear on issues of strategy and performance.
SO 8.3	Trust Board	Approve the Standards of Business Conduct in Public Service Policy.
	Trust Board	Ensure proper and widely publicised procedures for voicing complaints, concerns about misadministration, breaches of Code of Conduct, and other ethical concerns.
SO 8	Chair and Directors	Declaration of conflict of interests.

REF	DELEGATED TO	GOVERNANCE AUTHORITIES/DUTIES DELEGATED
	Trust Board	Trust Boards must comply with legislation and guidance issued by the Department of Health on behalf of the Secretary of State, respect agreements entered into by themselves or on their behalf, and establish terms and conditions of service that are fair to the staff and represent good value for taxpayers' money.

SCHEME OF DELEGATION FROM SOUTH WEST YORKSHIRE PARTNERSHIPS NHS FOUNDATION TRUST CONSTITUTION STANDING ORDERS

(Trust Constitution including Standing Orders: <http://www.southwestyorkshire.nhs.uk/about-us/how-we-are-run/trust-board/constitution-self-certification/>)

REF	DELEGATED TO	STANDING ORDERS AUTHORITIES/DUTIES DELEGATED
Standing Order (SO) 4.9	Chair	Final authority in interpretation of Standing Orders (SOs).
SO 3.9	Members' Council	Appoint and removal of the Chair and Non-Executive Directors.
SO 3.10	Members' Council	Appointment of Deputy Chair.
S 3.11	Members' Council	Appointment of Senior Independent Director.
SO 4.1.2	Chair	Call meetings.
SO 3.2	Chair	Chair all Board meetings and all meetings of the Members' Council.
SO 4.9	Chair	Give final ruling in questions of order, relevance and regularity of meetings.
SO 4.11.2	Chair	Having a second or casting vote.
SO 4.13	Trust Board	Suspension of Standing Orders.
SO 4.13.4	Audit Committee	Audit Committee will review every decision to suspend Standing Orders (power to suspend Standing Orders is reserved to the Board).
SO 4.14	Trust Board	Variation or amendment of Standing Orders.
SO 5	Trust Board	Formal delegation of powers to sub committees or joint committees and approval of their terms of reference.

REF	DELEGATED TO	STANDING ORDERS AUTHORITIES/DUTIES DELEGATED
SO 6.2	Chair & Chief Executive (CE)	The powers which the Board has retained to itself within these Standing Orders may in emergency be exercised by the Chair and Chief Executive after having consulted at least two Non-Executive members.
SO 6.4.2	CE	The Chief Executive shall prepare a Scheme of Delegation identifying decision making rights and accountability.
SO 6.6	All	Disclosure of non-compliance with Standing Orders to the Chief Executive as soon as possible.
SO 8.1	Trust Board	Declare relevant and material interests.
SO 8.2	CE	Maintain Register(s) of Interests.
SO 8.3	All staff	Comply with national guidance contained in circular HSG 1993/5 "Standards of Business Conduct for NHS Staff".
SO 8.3.3	All	Disclose relationship between self and candidate for staff appointment. (CE to report the disclosure to the Board.)
SO 10	CE	Keep seal in safe place and maintain a register of sealing.
SO 10.4	CE / Executive Directors	Approve and sign all documents which will be necessary in legal proceedings unless any enactment other requires or authorises.

SCHEME OF DELEGATION FROM SOUTH WEST YORKSHIRE PARTNERSHIP NHS FOUNDATION TRUST STANDING FINANCIAL INSTRUCTIONS

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
Standing Financial Instructions (SFI) 1.2.4	Director of Finance, Estates and Resources (DoF)	Advice on interpretation or application of Trust Standing Financial Instructions (SFIs).
SFI 1	All members of the Trust Board and employees	Have a duty to disclose any non-compliance with these Standing Financial Instructions to the Director of Finance, Estates and Resources as soon as possible.
SFI 3.2	Chief Executive (CE)	Responsible as the Accounting Officer to ensure the effective and efficient use of resources and for the overall System of Internal Control, which must be reviewed annually.
SFI 3.2	CE & DoF	Accountable for financial control and for putting in place appropriate arrangements for delegation of financial management.
SFI 3.2	CE	To ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions.
SFI 3.3	DoF	Responsible for: a) implementing the Trust's financial policies and coordinating corrective action; b) maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented; c) design and supervision of systems of internal financial control; d) ensuring that sufficient records are maintained to explain Trust's transactions and financial position; e) providing financial advice to members of Board and staff; f) preparation and maintenance of accounts, certificates etc. as are required for the Trust to carry out its statutory duties; g) lead the development of the Trust's financial strategy
SFI 3.4	All members of the Trust	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
	Board and employees	resources and conforming to Standing Orders, Financial Instructions and financial procedures.
SFI 3.4	CE	Ensure that any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income are made aware of these instructions and their requirement to comply.
SFI 4.1	Audit Committee	Provide independent and objective view on internal control and probity.
SFI 4.1	Chair of Audit Committee	Raise the matter at the Board meeting where Audit Committee considers there is evidence of ultra vires transactions or improper acts.
SFI 4.2	DoF	Where a criminal offence is suspected, DoF must inform the police if theft or arson is involved. This will be after discussion with the NHS Counter Fraud Authority where appropriate. In cases of fraud and corruption DoF must inform the relevant Local Counter Fraud Specialists (LCFS) and NHS Counter Fraud Authority in line with SOs directions.
SFI 4.2	DoF	Notify LCFS and External Audit of all frauds.
SFI 4.2	CE & DoF	Monitor and ensure compliance with Secretary of State Directions on fraud and corruption including the appointment of the Local Counter Fraud Specialist.
SFI 4.3	DoF	Decide at what stage to involve police in cases of misappropriation and other irregularities not involving fraud or corruption.
SFI 4.4	DoF	Ensure an adequate internal audit service, for which he/she is accountable, is provided (and involve the Audit Committee in the selection process when/if an internal audit service provider is changed.)
SFI 4.5	Internal Auditor	Review, appraise and report in accordance with NHS Internal Audit Manual and best practice.
SFI 4.6	Audit Committee	Ensure the External Auditors' work presents value for money.

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
SFI 5.1	CE	Compile and submit to the Board an Annual Plan which takes into account financial targets and forecast limits of available resources. The Annual Plan will contain: • a statement of the significant assumptions on which the plan is based; • details of major changes in workload, delivery of services or resources required to achieve the plan.
SFI 5.1	DoF	Submit budgets to the Board for approval. Monitor performance against budget; submit to the Board financial estimates and forecasts.
SFI 5.1	DoF	Ensure adequate training is delivered on an on going basis to budget holders.
SFI 5.2	CE	Delegate budget to budget holders.
SFI 5.2	CE & Budget Holders	Must not exceed the budgetary total or virement limits set by the Board.
SFI 5.3	DoF	Devise and maintain systems of budgetary control.
SFI 5.3	CE or nominated officers	Ensure that a) no overspend or reduction of income that cannot be met from virement is incurred without consent of Board; b) approved budget is not used for any other than specified purpose subject to rules of virement; c) no permanent employees are appointed without the approval of the CE other than those provided for within available resources
SFI 5.3	CE	Identify and implement cost improvements and income generation activities in line with the Annual Plan
SFI 6	DoF	Preparation of annual accounts and reports.
SFI 7	DoF	Managing the banking arrangements, which have been approved by Trust Board, including: a) bank accounts and Government Banking Service (GBS) accounts; b) establishing separate bank accounts for the Trust's non-exchequer funds; c) ensuring payments made from bank or GBS accounts do not exceed the amount credited to the account except where arrangements have been made; and d) reporting to the Board all arrangements made with the Trust's bankers for accounts to be overdrawn.

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
SFI 8	DoF	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.
SFI 8.2	All employees	Duty to inform DoF of money due from transactions which they initiate/deal with.
SFI 8.2	Trust Board	Approval of income generating activities attracting an income of £2 million or above (delegated to the Finance, Investment & Performance Committee).
SFI 9	CE	Negotiating contracts for the provision of healthcare services in accordance with the business plan, and for establishing the arrangements for extra-contractual services.
SFI 10.1	Trust Board	Approve proposals presented by the Chief Executive for setting of remuneration and conditions of service for those employees and officers not covered by the People and Remuneration Committee.
SFI 10.4	Chief People Officer	Payroll: a) specifying timetables for submission of properly authorised time records and other notifications; b) final determination of pay and allowances; c) making payments on agreed dates; d) agreeing method of payment; e) issuing instructions
SFI 10.4	Chief People Officer	Ensure that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies.
SFI 10.5	Chief People Officer	Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation and deal with variations to, or termination of, contracts of employment.
SFI 11.1	CE	Determine, and set out, level of delegation of non-pay expenditure to budget managers, including a list of managers authorised to place requisitions, the maximum level of each requisition and the system for authorisation above that level.
SFI 11.1	Trust Board	Agreeing the Trust's the Procurement Strategy (delegated to Audit Committee)

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
SFI 11.2	Trust Board	Approve any procurement arrangement that commits the Trust to expenditure above £2 million over three or less years. (delegated to Finance, Investment & Performance Committee)
	DoF	To manage procurement of goods and services in accordance with the strategy and policies approved by Trust Board.
SFI 11.2	DoF	Responsible for the prompt payment of accounts and claims.
SFI 11.2	DoF	Approve proposed prepayment arrangements.
SFI 11.2	DoF	Ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance contained within NHS capital investment guidance. The technical audit of these contracts shall be the responsibility of the relevant Director.
SFI 12.5	DoF	a) Advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained. b) Prepare procedural instructions on the obtaining of goods, works and services incorporating the thresholds. c) Be responsible for the prompt payment of all properly authorised accounts and claims. d) Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable. e) A timetable and system for submission to the Director of Finance, Estates and Resources of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment. f) Instructions to employees regarding the handling and payment of accounts within the Finance Department. g) Be responsible for ensuring that payment for goods and services is only made once the goods and services are received.
SFI 12.6	CE	Tendering and contract procedure.

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
SFI 12.5	DoF	Responsible for the receipt, endorsement and safe custody of tenders received.
SFI 12.5	DoF	Shall maintain a register to show each set of competitive tender invitations despatched.
SFI 12.5	CE and DoF	Where one tender is received will assess for value for money and fair price.
SFI 12.7	CE or DoF	Waive formal tendering procedures.
SFI 12.7	DoF	Report waivers of tendering procedures to the next formal meeting of the Audit Committee.
SFI 12.7	DoF	Where a supplier is chosen that is not on the approved list the reason should be recorded in writing to the CE.
SFI 12.11	Trust Board	Approval of partnerships for the delivery of services or for obtaining goods and services where there is no exchange of monies or where the terms and conditions are negotiated by another body, and the value of the goods or services exceeds £500,000, including setting the timescale for its review and renewal.
SFI 13.1	DoF	The DoF will advise the Board on the Trust's ability to pay interest and repay and will report, periodically, any external borrowing
SFI 13.1	DoF	Prepare detailed procedural instructions concerning applications for loans and overdrafts.
SFI 14.1	Trust Board	Approve treasury management policy (as recommended by Audit Committee)
SFI 14.3	DoF	Prepare detailed procedural instructions on the operation of investments held.
SFI 15	DoF	Ensure that the Trust Board are aware of the prevailing instructions and guidance of the Independent Regulatory, and any statutory or regulatory requirements, regarding the financial management and financial duties of the Trust.
SFI 16.1	Trust Board	Approval of all decisions relating to capital investment above £5m.

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
SFI 16.1	CE	a) shall ensure that there is an adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon business plans; b) is responsible for the management of all stages of capital schemes and for ensuring that schemes are delivered on time and to cost; and c) shall ensure that the capital investment is not undertaken without full consideration of the impact on the Trust's cash and working capital position and Risk Rating.
SFI 16.1	DoF	Certify professionally the costs and revenue consequences detailed in the business case for capital investment.
SFI 16.1	CE	Issue procedures for management of contracts involving stage payments.
SFI 16.1	DoF	Issue procedures for the regular reporting of expenditure and commitment against authorised expenditure.
SFI 16.1	CE	Issue the manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender. Issue a scheme of delegation for capital investment management.
SFI 16.1	DoF	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.
SFI 16.2	CE	The Chief Executive shall demonstrate that the use of private finance represents value for money and genuinely transfers risk to the private sector.
SFI 16.2	Trust Board	The Trust Board will approve all PFI proposals or proposals to enter into a contract that commits the Foundation trust to long term (15 years or more) arrangements for capital assets with a lifetime value in excess of £500,000.
SFI 16.2	Trust Board	Any individual capital development that forms part of an arrangement under PFI or a partnership described above.

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
	CE	The Chief Executive shall be responsible for ensuring that best value for money can be demonstrated for all services provided on an in-house basis.
	CE	Must ensure the Trust enters into suitable contracts with commissioners for the provision of NHS services
	DoF	Ensure that regular reports are provided to the Board detailing actual and forecast income from contracts
SFI 16.2	DoF	Demonstrate that the use of private finance is fully assessed against alternative routes and follows with prevailing guidance.
SFI 16.3	CE	Overall responsibility for fixed assets and maintenance of asset registers (on advice from DoF).
SFI 16.3	DoF	Approve procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
SFI 17.1	CE	Delegate overall responsibility for control of stores (subject to DoF responsibility for systems of control). Further delegation for day-to-day responsibility subject to such delegation being recorded. (Good practice to append to the scheme of delegation document.)
SFI 18.1	DoF	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers.
SFI 18.1	Trust Board	Approval of disposal of assets with a Net Book Value in excess of £500,000.
SFI 18.2	DoF	Prepare procedures for recording and accounting for losses, special payments and informing counter fraud and police in cases of suspected arson or theft.
SFI 18.2	DoF	Notify Board and External Auditor of losses caused by theft, arson, neglect of duty or gross carelessness (unless trivial).
SFI 18.2	DoF	Consider whether any insurance claim can be made.

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
SFI 18.2	DoF	Maintain losses and special payments register.
SFI 18.2	Audit Committee	Approve write off of losses (within limits delegated by the Department of Health).
SFI 19	DoF	Responsible for accuracy and security of computerised financial data.
SFI 19	DoF	Satisfy himself that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation, assurances of adequacy must be obtained from them prior to implementation.
SFI 19	DoF	Ensure that contracts with other bodies for the provision of computer services for financial applications clearly define responsibility of all parties for security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review. Seek periodic assurances from the provider that adequate controls are in operation.
SFI 19.1.4	DoF	Where computer systems have an impact on corporate financial systems satisfy himself that: a) systems acquisition, development and maintenance are in line with corporate policies; b) data assembled for processing by financial systems is adequate, accurate, complete and timely, and that a management rail exists; c) DoF and staff have access to such data; Such computer audit reviews are being carried out as are considered necessary.
SFI 20	CE	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission.
SFI 20	DoF	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 staff whose duty is to administer, in any way, the property of.
SFI 21	DoF	Shall ensure that each trust fund which the Trust is responsible for managing is managed appropriately.

REF	DELEGATED TO	STANDING FINANCIAL INSTRUCTIONS AUTHORITIES/DUTIES DELEGATED
SFI 22	CE	Retention of document procedures in accordance with the Trust Non-Clinical Records Management Policy
SFI 23.1	CE	Implementation of the Risk management strategy
SFI 23.1	Trust Board	Approve and monitor risk management strategy
SFI 23.1.4	Trust Board	Decide whether the Trust will use the risk pooling schemes administered by NHS Resolution or self-insure for some or all of the risks (where discretion is allowed). Decisions to self-insure should be reviewed annually.
SFI 23.1.4	DoF	Where the Board decides to use the risk pooling schemes administered by NHS Resolution the Director of Finance, Estates and Resources shall ensure that the arrangements entered into are appropriate and complementary to the risk management programme. The Director of Finance, Estates and Resources shall ensure that documented procedures cover these arrangements. Where the Board decides not to use the risk pooling schemes administered by NHS Resolution for any one or other of the risks covered by the schemes, the Director of Finance, Estates and Resources shall ensure that the Board is informed of the nature and extent of the risks that are self insured as a result of this decision. The Director of Finance, Estates and Resources will draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed.
SFI 23.1.5	DoF	Ensure documented procedures cover management of claims and payments below the deductible amount.

Financial approvals hierarchy

The following limits are applied to each category of approval / decision. A system of conscious delegation will operate for each cost centre with approvals agreed by the appropriate Deputy Director and Deputy Director of Finance.

Area	Annual Plan / In year budget variations	Contract income (Agree & sign)	Capital Expenditure	Contract 3yrs / Invoice / Purchase Order	Staffing / establishment	Disposals	Charity (specifics)
SFI Section	5.1, 5.2, 5.3	8.2, 9.1	16.1	11.1, 11.2	10.2	18.1	21.1
Trust Board (Corporate Trustee for Charity)	Approval – annual plan	£2m	Annual plan approval Business case (Cap A) over £1m	£2m	-	£1m	£5k
FIP Committee / TAG	Recommend – annual plan	£1m	£150k Business Case (Cap C)	Adult Secure Committee – approve plan (and contracts therein)	-	-	Bid committee – up to £5k
EMT	Recommend – annual plan In year £1m Business Case a	£500k Decision tree	£1m Business Case (Cap b)	Up to £2m	Overspend review / approval process	£500k	-
OMG	In year £250k / Non-Recurrent allocation Business Case b	-	-	-	-	-	-
Dual Director	£150k Business Case c	£100k Decision tree	£250k	£250k	-	-	-
Director	Sign off portfolio	£50k	£150k	£150k	Establishment within portfolio	£50k	-
Operational Director / Deputy Director	Sign off portfolio	£25k	£75k *Head of Estates only	£75k	Establishment within care group	£25k	-
Typically:							
General Manager	Sign off portfolio	-	-	£15k	Establishment within Cost Centre	-	-
Budget Holder	Sign off portfolio	-	-	£2k	Specific subjective	-	-
Requisitioner	-	-	-	£100*	-	-	-

