

Scheme of Financial Delegation

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POLICY AMENDMENTS

Amendments to the Policy will be issued from time to time. A new amendment history will be issued with each change.

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1.0 Purpose

This Scheme of Financial Delegation (SoFD) is derived from the Scheme of Reservation and Delegation (SoRD) incorporated within the Constitution and the Standing Financial Instructions. It sets out who has 'day to day' operational decision making defining delegated limits and routes of escalation for sign off where appropriate and lays down financial limits to the authority of ICB and others to commit or approve expenditure on behalf of the ICB.

The delegation limits contained in this document are the lowest level to which authority is delegated. Delegation to lower levels is only permitted with written approval of the ICB Chief Executive Officer (CEO) who will, before authorising such delegation, consult with other senior officers or Committees as appropriate.

Review of this Operational Scheme of Delegation should take place at least annually and any changes approved by the Chief Executive Officer, having first consulted with the Audit and Risk Committee. Where a change to delegation limits relates to those applying to the Chief Executive or Board Committees, the relevant Committee and Board approvals of the change is required.

The Board remains accountable for all of its functions, including those that it has delegated. All those with delegated authority are accountable to the Board for the exercise of their delegated functions.

This scheme works alongside the mandated processes issued by NHS England in relation to the national ledger which is currently managed by Shared Business Services (SBS). Any changes to these mandated procedures will override this scheme if there is a conflict.

Delegation in times of absence will be across, as noted above, or upwards. A deputy can only take on higher levels if they are formally covering a role in an acting up capacity due to a post being vacant. The Executive Director of Finance or Chief Executive Officer can approve temporary cover for emergency circumstances such as long term sickness.

Where necessary the Chief Executive or the Executive Director of Finance will deem a post as suitably equivalent to any named posts. Values include VAT unless specifically stated.

If there are any queries on the internal processes or governance routes, please contact the Governance Team at hnyicb.icbboard@nhs.net

2.0 Decision and functions Reserved for HNY ICB Board

- Consideration and approval of applications to NHS England on any matter concerning changes to the ICB's constitution and standing orders.
- Approval of the ICB's overarching scheme of reservation and delegation.
- Sets out who can execute a document by signature.
- Agree the vision, values and overall strategic direction of the ICB, in line with the strategy set by the Integrated Care Partnership.
- Approval of the ICB's operating structure.
- Approval of the ICB's system plan.
- Approval of the ICB's corporate budgets that meet the financial duties set out in the constitution.

- Approve the ICB's overarching policy for business continuity and emergency planning.
- Approval of the arrangements for ensuring appropriate safekeeping and confidentiality of records and for the storage, management and transfer of information and data.
- Approval of the arrangements for discharging the ICB's statutory duties associated with its commissioning functions, including, but not limited to, promoting the involvement of patients, patient choice, reducing inequalities, improvement in the quality of services, obtaining appropriate advice and public engagement and consultation.
- Approval of arrangements for risk sharing and or risk pooling with other organisations (for example arrangements for pooled funds with other ICBs or pooled budget arrangements under section 75 of the NHS Act 2006).
- Oversight and approval of the development and implementation of commissioning functions delegated by NHS England

3.0 Decisions reserved to the Secretary of State and NHS England

- Appointment of the ICB Chair;
- Removal of the ICB Chair; and
- Approval of the appointment of the Chief Executive Officer, following the appointment by the ICB Chair.

4.0 Decisions and Functions Reserved by the Constitution and Standing Orders to the ICB Chair

- Appointment of the Chief Executive Officer; and
- Approval of the appointment of:
 - Partner Members of the Board;
 - Other Members of the Board;
 - The Chief Medical Officer;
 - The Chief Nursing Officer;
 - The Executive Director of Finance; and
 - Non-executive Members of the Board (other than the Chair).

5.0 Decisions and Functions Reserved by the Constitution to the ICB Chair, a Partner member and the Chief Executive (collectively)

- Approving the remuneration for non-executive Board members having first taken account of the ICB's Director of HR's advice on prevailing market conditions, relevant benchmarking and policies; and
- Decisions regarding the Remuneration and terms of appointment of ICB Chairs rest with NHS England.

6.0 Decisions and functions delegated by the Board to its Committees

Committee	Decisions and Functions Delegated
Board	Approval of the ICB's annual report and accounts.
Board	Approval of the ICB's risk management arrangements as recommended by Audit and Risk Committee
Board	Approval of arrangements for managing conflicts of interest, including gifts and hospitality and for standards of business conduct with oversight and recommendations provided by Audit and Risk Committee
Audit Committee	Approval of the ICB's counter fraud and security management arrangements.
Audit Committee	Approval of a comprehensive system of internal control, including budgetary control, that underpins the effective, efficient and economic operation of the ICB.
Audit Committee	Approval of the Prime Financial Policies and any material changes to them
Audit Committee	Approval of Internal and External Audit provision
Remuneration	Approval of the terms and conditions, remuneration and travelling or other allowances for Integrated Care Board members, other than for non-executive Board members, that are remunerated by the ICB.
Remuneration	statutory duties for compliance with employment legislation such as Fit and Proper Person Tests
Executive Committee/ Remuneration Committee	Approval of terms and conditions of employment for all employees of the ICB including, remuneration, fees and travelling or other allowances payable to employees and to other persons providing services to the ICB.
Executive Committee/ Remuneration Committee	Approval of any other terms and conditions of services for the ICB's employees.
Executive Committee/ Remuneration Committee	Approval of disciplinary arrangements for all ICB employees, and for other persons working on behalf of the ICB.
Executive Committee/ Remuneration Committee	Approval of the arrangements for discharging the ICB's statutory duties as an employer.
Executive Committee/ Remuneration Committee	Approval of overarching human resources policies for employees and for other persons working on behalf of the ICB.
Quality Committee	Approval of ICB and ICS clinical policies, following consideration of recommendations flowing from the clinical governance structure.
Quality Committee	Approval of arrangements, including supporting policies, to minimise clinical risk, maximise patient safety and to secure continuous improvement in quality and patient outcomes.
Quality Committee	Approval of arrangements for supporting NHS England in discharging its responsibilities in relation to securing continuous improvement in the quality of general medical services.
Quality Committee	Approval of the ICB's arrangements for handling complaints.
Finance, Performance & Delivery	Approval of Individual Funding Request decisions with a cost implication of over £50,000
Finance, Performance & Delivery	Approval of the arrangements for discharging the ICB's statutory financial duties.
Finance, Performance & Delivery	Approval of business cases above £5m pa and below £10m pa

7.0 Decisions and Functions Delegated to Individuals

Individual(s)	Decisions and Functions Delegated to the Individual
Chair of the Board	Executing a document by signature once all internal and external processes have been duly followed
Chief Executive Officer	Approval of proposals for action on litigation and claims handling against or on behalf of the ICB.
Chief Executive Officer	Authorising the engagement of legal advisers
Chief Executive Officer	Approval of the ICB's contracts for any commissioning support.
Chief Executive Officer	Approval of the ICB's contracts for corporate support (for example finance provision).
Chief Executive Officer	Approval of arrangements for coordinating the commissioning of services with other ICBs and or with the local authority(ies), where appropriate.
Chief Executive Officer	Approval of the operational scheme of delegation, having regard to the views of the Audit and Risk Committee. (NOTE: changes to the CEO's authorities and above require Board approval).
Chief Executive Officer	Approval of the arrangements for handling Freedom of Information requests. Determining arrangements for handling Freedom of Information requests.
Chief Executive Officer	Approval of a comprehensive Publication Scheme for the ICB.
Chief Executive Officer	Approval of arrangements that are compliant with the Board-agreed policy on business continuity and emergency planning, having first consulted with, and had regard to the views of, the Audit and Risk Committee.
Chief Executive Officer	Executing a document by signature once all internal and external processes have been duly followed
Executive Director of Finance	Preparation of the ICB's operational scheme of delegation, which sets out those key operational decisions delegated to individual employees of the ICB, not for inclusion in the ICB's constitution.
Executive Director of Finance	Preparation of detailed financial policies that underpin the ICB's prime financial policies.
Executive Director of Finance	Ensuring that the allocated revenue and capital resource limits are not exceeded, jointly, with system partners
Executive Director of Finance	Financial leadership and financial performance of the ICB
Executive Director of Finance	Ensuring there is an effective financial control framework in place and systems to deliver it
Executive Director of Finance	Preparation and audit of annual accounts, in line with NHS England Directions
Executive Director of Finance	Executing a document by signature once all internal and external processes have been duly followed
Executive Director of Finance	Authorising the engagement of legal advisers
Executive Director of Finance	Ensuring there is appropriate internal and external audit provision (noting the A&RC's authority to approve such)
Executive Director Corporate Affairs	Approval of arrangements to ensure all statutory compliance legislation, environmental legislation and Health & Safety Requirements.
Executive Director Corporate Affairs	Maintenance of the Hospitality Register.
Executive Director Corporate Affairs	Authorising the engagement of legal advisers
Executive Director Corporate Affairs	The keeping and maintenance of a Declaration of Interests Register.
Executive Director Corporate Affairs	The keeping and maintenance of a register Executed Documents

Executive Director Corporate Affairs	Approval of arrangements to ensure compliance with the access to Records Act.
Executive Director Corporate Affairs	Approval of arrangements to ensure compliance with the Data Protection Act, handling confidential information, retention of records and General Data Protection Regulations.
Chief People Officer	Development and delivery of the ICB's long-term people strategy, ensuring it reflects and integrates the strategies of all relevant ICS partners
Chief People Officer	Delivery of human resource services to ICB employees
Chief People Officer	Ensuring the payroll system has adequate internal controls and suitable arrangements for processing deductions and exceptional payments

8.0 Decisions and Functions Delegated to the Board by Other Organisations

Body Making the Delegation	Decisions and Functions Delegated by the Organisation
NHS England	Primary Medical Care Services
NHS England	Primary Dental Services and Prescribed Dental Services
NHS England	Primary Ophthalmic Services
NHS England	Pharmaceutical Services and Local Pharmaceutical Services

9.0 Other Key Documents

- ICB Constitution (incorporating Standing Orders and Scheme of Reservation and Delegation)
- ICB Standing Financial Instructions
- Budgetary Control Framework
- Procurement Policy
- Managing Public Money (with annexes)
- Government Accounting manual (GAM)

10.0 Framework

- A Budget Holder is the person ultimately responsible for the delegated budget as indicated in their post job description. This is usually an Executive Director, a Portfolio Director or a Place Director.
- A Budget Manager is a person who is sub-delegated budgetary responsibilities by a Budget Holder. This is usually a Deputy Director or other senior manager and this responsibility is indicated in a job description.
- Both Budget Holders and Budget Managers can manage the day-to-day expenditure & decision-making for services where contracts are in place and spend is within existing budgets. When a new contract is required or for non-contracted expenditure, or any expenditure not covered in existing budgets, requests must be made in advance, and in a timely manner, to the ICB's expenditure panel.

- References to a Place Director or a Director of Finance (Sub-System) within this OSoD relates only to those Places that have Section 75s in place with their local authority and approved by the ICB's board.
- All financial limits in this schedule are subject to sufficient budget being available. No budget holder/manager has the delegation to spend above approved budget values agreed in the annual planning cycle (or budgets updated through the agreed process following allocation uplifts).
- The Constitution (specifically the Standing Orders) outlines the process for emergency/urgent decision in urgent and exceptional circumstances.

11.0 Budgetary Management & Control

Issue	Authority Delegated to	Ref. Docs / Other Info
Budgetary Control		
<p><u>Budget Holders for Patient Services/Population Health not delegated to Place</u></p> <p>Programmes of Care (Acute; CHC/Complex Care/S117); Community Care; Mental Health Care; Primary Care & Dental; Urgent & Emergency Care)</p>	Chief Operating Officer	<i>Budgetary Control Framework</i>
<p><u>Budget Holders for Patient Services/Population Health delegated to Place</u></p> <p>North East Lincolnshire delegated budgets – Adult Social Care Only See S14 for BCF arrangements</p>	Place Director, NE Lincolnshire	
<p><u>Budget Holders for Corporate Budgets</u></p> <p>Board, Chair & Non-Executives Executive Management Clinical & Professional inc. GPIT Communication & Engagement Corporate Affairs Finance Directorate Nursing & Quality Directorate People Directorate Place Commissioning/Delivery Teams</p>	<p>Chief Executive Chief Operating Officer Executive Clinical Director Executive Director for Comms Executive Director Corp Affairs Executive Director of Finance Chief Nurse Executive Director of People Chief Operating Officer</p>	
Approval of new Budget Holders or changes to existing Budget Holders	Deputy Executive Director of Finance and Investment	
Approval of new Budget Managers or changes to existing Budget Managers	Budget Holder or Deputy Director of Finance & Investment	

12.0 Virements

Delegated Matter	Budget Holder	Portfolio Director of Finance	Deputy Executive Director of Finance & Investment
Budget Virement Limits			
The limits relate to the virement of budgets within the ICB. Virements may not be used to create new budgets. Any virement is subject to an internal approval process (either business case or expenditure panel request) before it is transacted under the delegations below. Any virements from reserves are subject to a business case process in all cases, including new allocations in year.			
Up to £2,500,000	X		
Up to £5,000,000		X	
Over £5,000,000			X

13.0 General Ledger Approvals

Delegated Matter	Delegated To			
	Finance Manager	Senior Finance Manager	Senior Finance Lead	Deputy Director of Finance
General Ledger				
Approval of journals.				
Up to £1,000, 000	X			
Up to £2,500,000		X		
Up to £5,000,000			X	
Over £5,000,000				X

14.0 Better Care Fund Arrangements for Delegation & Joint Exercise of Statutory Functions

Delegated Matter	Delegated To	
	Board	Finance, Performance & Delivery Committee
<p>Better Care Fund and Arrangements for Delegation & Joint Exercise of Statutory Functions All commissioning intentions are agreed by The Board and therefore in line with that policy. Section 75 partnership agreements are a longstanding collaboration mechanism under the National Health Services 2006 Act. Humber and North Yorkshire ICB currently has Section 75 agreements in place with all six Local Authorities within Humber and North Yorkshire. These Section 75 agreements incorporate the Better Care Fund.</p> <p>In respect of the current six section 75 agreements, which incorporate the six BCF's, approval of the overall commissioning intentions that underpin the Better Care Fund will be at the Board in quarter 3 of the preceding financial year following discussion and agreement with local Place Based Partnerships.</p> <p>In quarter 4 of the financial preceding year, the Finance, Performance and Contracting Committee will approve the financial commitments made by the ICB and the monitoring arrangements in place for overseeing delivery of the BCF objectives ahead of final sign off by the relevant Health and Wellbeing Board.</p> <p>As well as Section 75 agreements, the ICB enter into delegation and / or joint exercise arrangements under the Health and Care Act 2022 (sections 65Z5 and 65Z6). (see note 1 below for further information). Any new Section 75 agreement, delegation arrangement under Section 65Z5 or joint exercise arrangement under 65Z5 / 65Z6) requires approval from the ICB Finance, Performance and Contracting Committee. See note 1 for further details.</p>		
Agreement of the Better Care Fund commissioning intentions and any in-year changes	X	
Financial Commitments and monitoring arrangements for the Better Care Fund and any in-year changes		X
Agreement to enter into new Section 75, Section 65Z5 and Section 65Z6 Arrangements.		X

Note 1

Section 75 partnership arrangements

Section 75 partnership arrangements are a longstanding collaboration mechanism under the 2006 Act. These enable collaborative working between at least one NHS organisation (NHS England/ICB or NHS trust/foundation trust) and at least one LA to exercise or delegate a range of the NHS organisation's functions and the Local Authority (LA)'s health-related functions.

Any delegation/joint exercise of health-related LA functions to/with NHS organisations will continue to be achieved using the powers in s75 of the 2006 Act and the associated partnership arrangement regulations. The 2022 Act requires ICPs to consider the use of section 75 arrangements in preparing their strategy for their system.

Section 65Z5 delegation

This is a voluntary arrangement whereby NHS organisations listed under s65Z5 delegate responsibility

for carrying out specific functions to other listed NHS organisations and/or to LAs and/or to Combined Authority (CA)s.

There are some constraints on what functions can be delegated and how these delegations are made, which are set out in the 2022 Regulations. NHS organisations cannot delegate their functions to non-statutory, non-public organisations (that is, independent or voluntary sector providers).

LAs and CAs cannot delegate their functions to statutory NHS organisations using this mechanism – although they can receive delegated responsibility for the functions of NHS organisations under s65Z5 arrangements. For delegation of LA functions, see s75 arrangements below.

Sections 65Z5 and 65Z6 joint exercise arrangements

Two or more NHS organisations within the scope of s65Z5 can choose to come together (including via a joint committee) to make legally- binding decisions and pool funds across agreed functions.

Any constraints on how these arrangements are made and which functions can be part of them are set out in the 2022 Regulations. LAs and CAs can be part of these arrangements – but they cannot include their own functions in any joint decision- making using this mechanism. Joint working between LAs and NHS organisations, including for LA functions, can be achieved using s75 and s65Z5 arrangements.

15.0 Business Cases

Delegated Matter	Delegated To				
	Budget Holder	Deputy Executive Director of Finance & Investment	Executive Director of Finance & Investment/Chief Executive Officer	Finance, Performance & Delivery Committee	Board

Business Cases

It should be noted that during 2025/26 no delegation to make funding decisions is given to Budget holders due to cost constraints.

The delegations above are enacted primarily via the Expenditure Control Panel which is convened by the Executive, with delegation up to £5m, although Deputy Exec Director of Finance/Exec Director of Finance/CEO are able to approve outside of Expenditure Control Panel/ICB Executive if required within limits stated below. The Finance, Performance and Delivery Committee approves any spend up to £10m, and expenditure above £10m is approved by the Board. Business cases are required in the following circumstances:

1. Any new investment, even if allocated via the business planning process.
2. In all instances, business cases are required for
 - i) changes to services/pathway redesign;
 - ii) the application of grant agreements;
 - iii) the procurement of new services or
 - iv) the re-procurement of existing services where there is a proposed change to the service or specification. The above covers both capital and revenue investments
3. ~~Contractual non-pay spend within corporate budgets requiring contract renewal can be agreed within budget holder delegation (£100k) and funding envelop subject to procurement policy being followed. Anything above this value to be agreed with DCFO and will require a business. Currently removed as per note above~~
4. Contract renewal in non-corporate budgets require a business case in all instances
5. Budgets holders cannot approve spend requiring a business case as defined above, and are not authorised to exceed approved budgets
6. All business cases are to go via Expenditure Control Panel and on to Finance, Performance and Delivery Committee
7. Contracts can only be signed once the business case and procurement have been approved
8. Any decisions impacting WTE changes or banding changes within existing establishment require Vacancy Control Panel approval before auctioning
9. Any changes in staffing structures that result in an increase to pay budgets, even if funding is available, need to go via Expenditure Control Panel and then onto VCP

	Budget Holder	Deputy Executive Director of Finance & Investment	Executive Director of Finance/Chief Executive Officer	Finance, Performance & Delivery Committee	Board
Up to £100k	NONE				
Up to £1m		X			
Up to £5m			X		
UP to £10m				X	
Over £10m					X

16.0 Procurement

Before contracts are agreed or orders placed for goods and services budgetary provision must be confirmed as being available and the appropriate procurement processes followed. Confirmation of budgetary provision will be done via the business case and expenditure approval processes, and all procurement routes will be agreed and approved as part of that process.

16.1 Procurement of health care services – the Provider Selection Regime (PSR)

With effect from 1 January 2024, the procurement of health care services is defined in The Health Care Services (Provider Selection Regime) Regulations 2023 statutory instrument and statutory guidance. There are very specific definitions of what services fall within scope of the Provider Selection Regime.

There are no financial thresholds for the Provider Selection Regime, if the service falls within the scope of the Regulations, one of the procurement processes within the Provider Selection Regime must be applied.

The Provider Selection Regime describes five processes for procuring health care services:

Process	Description	Ref. Docs / Other Info
Direct Award Process A	The existing provider is the only capable provider	<i>Procurement Policy</i>
Direct Award Process B	People have a choice of providers and the number of providers is not restricted	<i>Procurement Policy</i>
Direct Award Process C	The existing provider is satisfying the existing contract and will likely satisfy the new contract, and the contract is not changing considerably	<i>Procurement Policy</i>
The Most Suitable Provider Process	Allows the relevant authority to make a judgement on which provider is most suitable based on consideration of the key criteria. Award without competitive tender	<i>Procurement Policy</i>
Competitive Process	Where the relevant authority cannot use any of the other processes or wishes to run a competitive exercise	<i>Procurement Policy</i>

16.2 Procurement of services under the Procurement Act 2023

Total lifetime contract value including VAT	Procurement Route	Ref. Docs / Other Info
< £25,000	Minimum of one written quotation	<i>Procurement Policy</i>
> £25,001 < £214,904	Minimum of three written quotations	
> £214,904	Competitive tendering	

In all instances a full tender process can be undertaken if deemed to be preferable.

16.3 Framework Agreements

Framework agreements can be accessed as an alternative for health care services in scope of the Provider Selection Regime as well as for goods and services outside of the scope of the Provider Selection Regime (i.e. Public Contracts Regulations 2015 or Procurement Act 2023).

16.4 Tender Waiver

The Provider Selection Regime does not have any associated financial thresholds therefore Tender Waivers are not available to be applied to the procurement of healthcare services in any circumstances.

The use of a Tender Waiver for procurements within the Procurement Act 2023 regulations should be in exceptional circumstances only and meet the specific grounds for Direct Award as set out in the regulations. The agreement to using a tender waiver must be established at the outset of the process unless the circumstances are caused by a procurement failing to attract any bidders.

Delegated Matter	Delegated To	
	Executive Director of Finance	Chief Executive and Executive Director of Finance
Tender Waiver Tender waivers can only be used in exceptional circumstances. The Tender Waiver form will need to be prepared with the appropriate support from Finance and Procurement before being submitted for approval. All waivers and breaches of tender / procurement procedures must be reported to the Audit Committee.		
Tender waiver up to £5,000,000	X	
Tender waiver over £5,000,000		X

17.0 Contracts

Non-Pay Expenditure – Contract Award, Signature and Modifications

Following a procurement process a recommendation for the preferred provider/supplier will be made and a decision to award the contract will be approved by a minimum of two officers, one of which will be a senior Finance officer.

Once the contract award is approved the contract document can be signed by the appropriately delegated officer.

Any proposed modifications (contract variations) during the lifetime of the contract must also be appropriately approved and recorded.

17.1 Contract Award

	Delegated To
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Delegated Matter	Budget Holder and Deputy Executive Director of Finance	Chief Executive and Executive Director of Finance	Finance Performance and Delivery Committee	ICB Board
Approval of Preferred Provider/Supplier for Contract Award Once the business case has been agreed and the appropriate procurement process has been followed the contract award recommendation can be approved as below. In the event of multiyear contracts, if the cumulative value exceeds £10m then the contract will need to go to Board for final approval.				
Annual Contract Value up to £1,000,000	X			
Annual Contract Value £1,000,000 > £2,500,000		X		
Annual Contract Value £2,500,000 > £5,000,000			X	
Annual Contract Value over £5,000,000				X

17.2 Contract Signature Delegations

Delegated Matter	Delegated To	
	Deputy Executive Director of Finance or Executive Director of Finance in absence	Executive Director of Finance or Chief Executive in absence
Signing the contract documents Once the contract award recommendation has been approved the contract documentation can be signed as below.		
Annual Contract Value up to £5,000,000	X	
Annual Contract Value over £5,000,000		X

17.3 Contract Modifications

Delegated Matter	Delegated To	
	Deputy Executive Director of Finance	Executive Director of Finance

	<i>or</i> Executive Director of Finance in absence	<i>or</i> Chief Executive in absence
Signing of Contract Modifications/Variations		
During the lifetime of the contract, any modifications must be compliant with the relevant procurement regulations and can be signed as below.		
Modification value up to £250,000	X	
Modification value over £250,000		X

18.0 De-commissioning

All decommissioning decisions require approvals in line with the above section on Business Cases and follow the ICB's Decommissioning Policy. All such decisions must be supported with evidence that the appropriate public and stakeholder engagement and impact assessments have been undertaken. All decisions must carry the support of the ICB Executive Group. The Executive Group will actively consider the non-financial risk elements in deciding whether to escalate the issue to Quality Committee, Finance, Performance and Delivery Committee or the Board.

19.0 Authorisation of Purchase orders (PO) and Invoices

Delegated Matter	Delegated To			
	Budget Manager	Budget Holder	Portfolio Director of Finance	Deputy Executive Director of Finance

Authorisation of Purchase Orders (PO) and Invoices	The ICB has a 'no PO, no pay' policy in place, therefore all expenditure commitments should be through a purchase order except in a limited number of circumstances. Different limits are set out for levels of expenditure as set out below. Values relate to a single purchase order or invoice. NOTE For Legal Fees: All legal fees, except for debt collection and property charges for North-East Lincolnshire Adult Social Care, to be agreed in advance with either - the budget holder for legal services (Corporate Affairs portfolio) - the budget manager for legal services (Corporate Affairs portfolio)			
Up to £1,000,000	X			
Up to £10,000,000		X		
Up to £25,000,000			X	
Over £25,000,000				X

It is noted that within the new IFSE2 finance system, sign-off limits are also required by job banding, the following tables should be used in conjunction with the table above for specific finance ledger limits.

19.1 Budget Holders/Managers

Position	Expenditure Invoice Approval Limits
Band 2	-
Band 3	-
Band 4	-
Band 5	£2,500
Band 6	£5,000
Band 7	£10,000
Band 8a	£25,000
Band 8b	£50,000
Band 8c	£100,000
Band 8d	£250,000
Band 9	£500,000
VSM	£1,000,000
Executive/Place/Portfolio Director	£5,000,000
Chief Operating Officer	£5,000,000
Chief Executive Officer	£20,000,000
Executive Director of Finance & Investment	Unlimited

19.2 Finance Directorate

Position	Expenditure Invoice Approval Limit
Band 2	-
Band 3	-
Band 4	-
Band 5	-
Band 6	-
Band 7	-
Band 8a	£25,000
Band 8b	£50,000
Band 8c	£100,000
Band 8d	£250,000
Band 9	£500,000
Finance Lead (Band 8d) for CHC (LA recharges only)	£2,000,000
Associate/Portfolio/Sub-System Director of Finance	£5,000,000
Deputy Executive Director of Finance & Investment	£20,000,000
Executive Director of Finance & Investment	Unlimited

20.0 Other Matters

20.1 Continuing Care

Delegated Matter	Delegated To			
	CHC Lead or Clinical Lead	Senior Operational Manager	Director of Nursing (Complex Care)	Executive Director of Nursing
Adult Continuing Health Care Packages (CHC), Mental Health and Other Placements				
For individual packages of care, a zero value contract is agreed with the supplier. The below sets out the limits for approving a placement once a contract is in place. Urgent changes for 1 week can be approved by Team Leader / Budget Manager.				
Weekly cost of package up to £2,000	X			
Weekly cost of package up to £5,000		X		
Weekly cost of package up to £10,000			X	
Weekly cost of package above £10,000				X

	Delegated To
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Delegated Matter	CCC Lead or Clinical Lead	Deputy Director (CCC)	Director of Nursing (Complex Care)	Executive Director of Nursing
Children Continuing Care Packages (CCC), Mental Health and Other Placements				
For individual packages of care, a zero value contract is agreed with the supplier. The below sets out the limits for approving a placement once a contract is in place. Urgent changes for 1 week can be approved by Team Leader / Budget Manager.				
Weekly cost of package up to £2,000	X			
Weekly cost of package up to £5,000		X		
Weekly cost of package up to £10,000			X	
Weekly cost of package above £10,000				X

Delegated Matter	Delegated To			
	Deputy Finance Lead for CHC	Finance Lead for CHC	Director of Nursing (Complex Care)	Executive Director of Nursing
Retrospective Continuing Health Care Packages (CHC), Mental Health and Other Placements				
Post successful completion of the individual review process CHC appeals and PUPOC payments will be costed by finance using the national calculation scheme and guidance.				
Payments up to £20,000	X			
Payments up to £50,000		X		
Payments up to £100,000			X	
Payments over £100,000				X

20.2 Income

Delegated Matter	Delegated To				
	Budget Manager	Budget Holder	Assistant Director of Finance (Financial Services)	Deputy Executive Director of Finance & Investment	Executive Director of Finance & Investment
Income					
Raising of sales invoice and credit notes (see separate delegation for bad debt write-off approval)					
Invoice request up to £100,000	X				
Invoice request up to £1,000,000		X			
Request for Invoice to be raised over £1,000,000			X	X	X
Credit Note request up to £10,000	X				

Credit Note request up to £100,000		X			
Credit Note request up to £1,000,000			X		
Credit Note request over £1,000,000				X	X

20.3 Recruitment (including Engagement of bank/agency) & Consultancy

Delegated Matter	Delegated To			
	Budget Manager	Budget Holder	Executive Director of Finance & Investment	Chief Executive
<p>Recruitment of Staff & Consultancy For information on approval of leave, payroll reductions and other staffing matters please refer to the relevant HR policies. All recruitment approvals (including agency requests), establishment structure changes within existing budget, and changes to existing staff hours must be approved by the Vacancy Control Panel (VCP). Any establishment structure changes that result in an increase in budget require a business case to be approved by the Expenditure Control Panel. Changes in banding constitute a change in structure (including re-banding arising from appeals). There may be exceptional circumstances where, due to the confidential nature of specific staff matters, that discretion is given jointly to the Executive Director of Finance and the Executive Director of People to agree such matters outside of VCP.</p>				
Authority to appoint to posts within the establishment with permanent employees (approval via VCP)			X	
Authority to change budgeted establishment (approval via VCP)			X	
Authority to appoint to posts not within the establishment with permanent employees (approval via VCP)			X	X
Authority to appoint agency staff, secondments into the ICB, and fixed term posts (approval via VCP)			X	
Authority to authorise overtime, subsistence and expenses within budget allocation	X	X		
Authority to engage in the use of consultancy. ICBs are required to obtain NHSE approval for consultancy engagement exceeding £50,000 (inclusive of irrecoverable VAT and other costs e.g. expenses)			X	

20.4 Other Staff Benefits

Delegated Matter	Delegated To			
	Budget Manager	Budget Holder	Head of Financial Services	Assistant Director of Finance (Financial Services)
Staff Benefits The following applies for approved salary sacrifice schemes.				
Approving employees to sign up to the scheme	X	X		
Approval of scheme invoices (per employee per annum)			X	X

20.5 Capital Expenditure

Delegated Matter	Delegated To	
	Budget Holder	Executive Director of Finance & Investment
Capital Expenditure Delegation relates to schemes approved by the Board as part of the capital programme.		
Selection of architects, quantity surveyors, consultant engineer and other professional advisers within the appropriate regulation, procurement and business case process.	X	
Financial monitoring and reporting on all capital scheme expenditure to the Finance, Performance and Contracting Committee.		X
Granting and termination of leases subject to procurement and business case process.		X

20.6 Condemning and disposal of assets

Delegated Matter	Delegated To			
	Budget Holder	Deputy Executive Director of Finance & Investment	Executive Director of Finance & Investment	Board
Condemning & Disposal of Assets Approval of Items obsolete, obsolescent, redundant, irreparable or cannot be repaired cost effectively, and reported to the Audit Committee. The approval limit below relates to the higher of the net book value of the asset or the current replacement value of the asset.				
Up to £10,000	X			
Up to £100,000		X		
Up to £1,000,000			X	
Over £1,000,000				X

20.7 Losses and special payments

Delegated Matter	Delegated To	
	Executive Director	Executive Director of

	of Finance & Investment	Finance & Investment & Chief Executive
Losses, Special Payments and Disposal of Assets		
All losses and special payments should be recorded on the Losses Register and reported to the Audit Committee. All cases relating to losses and special payments must be submitted to NHS England for approval if they exceed the limits below.		
Losses up to £300,000 (NHSE approval limits above)		X
Special Payment, including extra-contractual, statutory, regulatory compensation & ex-gratia up to £95,000 (NHSE approval limits above)		X
Special severance & retention payments - £nil (NHSE approval limits above)		X
Consolatory Payments - £500 (NHSE approval limits above)		X
Sale or gifting of any assets	X	
Write off of bad debt	X	

20.8 Individual funding requests (IFRs)

Delegated Matter	Delegated To	
	IFR Panel	Finance, Performance and Contracting Committee
Individual Funding Requests (IFR)		
The estimated cost is per patient, covering all expected episodes of care linked to the request approved		
Estimated cost up to £50,000	X	
Estimated annual cost over £50,000		X

20.9 Payments in Advance and Faster Payments

Delegated Matter	Delegated To	
	Deputy Executive Director of Finance & Investment	Executive Director of Finance & Investment
Payments in Advance		
Payments in advance of need shall be exceptional and shall only be considered if a good value for money case for the Exchequer can be made (Section 4.8.5 – Managing Public Money).		
Up to £250,000	X	
Over £250,000		X

Delegated Matter	Delegated To			
	Head of Financial Services	Assistant Director of Finance (Financial Services)	Deputy Executive Director of Finance &	Executive Director of Finance &

			Investment	Investment
Faster Payments Oracle payment approval, subject to completed paperwork and appropriate approval.				
Up to £500,000	X			
Up to £1,000,000		X		
Up to £5,000,000			X	
Over £5,000,000				X

20.10 Bank accounts

Delegated Matter	Delegated To			
	Head of Financial Services	Assistant Director of Finance (Financial Services)	Deputy Executive Director of Finance & Investment	Executive Director of Finance & Investment
Bank Accounts Manual payment approval, subject to completed paperwork and appropriate approval.				
Approval of banking arrangements, including opening and closing of bank accounts.				X
Day to day operation of the ICB's bank accounts	X	X		
Authorisation for cash draw-down & draw-up				
Authorisation of manual payments up to £10,000	X	X		
Authorisation of manual payments over £10,000			X	X

20.11 Credit cards

Delegated Matter	Delegated To			
	Head of Financial Services	Assistant Director of Finance (Financial Services)	Deputy Executive Director of Finance & Investment	Executive Director of Finance & Investment
Credit Cards Card payment approval, subject to completed paperwork and appropriate approval.				
Approval of credit facilities and arrangements				X
Approval of credit card arrangements, including opening/closing of individual credit card accounts and credit limits			X	
Day to day operation of the ICB's credit cards		X		

Authorisation for credit card payments up to £5,000	X	X		
Authorisation for credit card payments over £5,000			X	X

20.12 Specialist commissioning

Specialist Commissioning		
Authority for specialist commissioning is delegated to South Yorkshire ICB as the host entity for the regional contracting & commissioning team	Please see appendix A for delegated responsibilities and values	