



North East and North Cumbria

ICB Financial Delegation

All financial delegations are to the substantive post-holders listed. Only where specifically indicated may the delegation be exercised by their deputy.

The approval of the Delegated Financial Limits is reserved to the ICB.

For invoice/purchase order/order/credit memo and journal approval limits see operational authorised signatory list.

Financial Delegations - Contents

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Ref	Responsibility	Delegation Arrangements	Notes
1	Capital Projects & Assets		
1.1	<p>Approval of capital business cases including PFI schemes/other schemes and granting, terminating or extending leases:</p> <p>Up to and including £250,000</p> <p>Up to and including £500,000</p> <p>Up to and including £5,000,000 except where these may give rise to significant qualitative, reputational or financial risk in which case these must be referred to Finance, Performance and Investment Committee ('Finance Performance & Investment Committee') or ICB for decision.</p> <p>Greater than £5,000,000</p>	<p>ICB Director of Finance</p> <p>ICB Chief Executive or ICB Chief Finance Officer</p> <p>Both ICB Chief Executive and ICB Chief Finance Officer</p> <p>Finance Performance & Investment Committee</p>	<p>Finance Performance & Investment Committee notes: These fall within the remit of this committee;</p> <p>a) where a budget has already been made available;</p> <p>b) where the scheme of delegation permits;</p> <p>c) subject to compliance with the ICB's financial policies</p>
1.2	<p>Capital expenditure variations over the original business case figure:</p> <p>Up to and including £250,000</p>	<p>ICB Director of Finance</p>	

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	Up to and including £500,000	ICB Chief Executive <u>or</u> ICB Chief Finance Officer	
	Up to and including £5,000,000	Both ICB Chief Executive <u>and</u> ICB Chief Finance Officer	
	Greater than £5,000,000	Finance Performance & Investment Committee	
1.3	Maintenance of the capital asset register	Nominated Finance Officer	Nominated Finance Officer to be determined by the ICB Chief Finance Officer.
1.4	Approval of asset disposals: Where asset has a residual value of less than £100,000	ICB Chief Executive <u>or</u> ICB Chief Finance Officer	The Nominated Finance Officer must be informed of all disposals (whatever their value) to enable the asset register to be updated.
	Greater than £100,000	Finance Performance & Investment Committee	Disposals include those items that are obsolete, obsolescent, redundant, or cannot be repaired cost effectively.
2	Contracts / Tenders		
2.1	For goods and services up to £25,000 in value	Informal price testing (best practice is to obtain 3 quotes)	Relevant UK procurement thresholds as of 1 January 2022 are:
	For goods and services between £25,000 and relevant UK procurement threshold	Need at least 3 competitive quotes	Standard Goods and Services (non-healthcare) = £138,760 Light Touch Regime (health

Ref	Responsibility	Delegation Arrangements	Notes
	Above relevant UK procurement threshold	Formal tender/procurement process to be followed	and social care services) = £663,540 Both inclusive of VAT where applicable
2.2	Financial appraisal of companies identified as potential tenderers	ICB Chief Finance Officer or Nominated Finance Officer	Nominated Finance Officer to be determined by ICB Chief Finance Officer.
2.3	Waiver of less than the requisite number of tenders/quotes: For all contracts less than £250,000 (life time value) including Capital projects/works, goods and services For all contracts of £250,000 (life time value) and above	ICB Chief Finance Officer or ICB Finance Director ICB Chief Executive and ICB Chief Finance Officer	The reason for waving the requisite number of tenders must be recorded and signed and dated by those with delegated authority.
2.4	Authorisation of single tender/single quote For all contracts less than £250,000 (life time value) For all contracts of £250,000 (life time value) and above	ICB Chief Finance Officer or ICB Finance Director ICB Chief Executive and ICB Chief Finance Officer	Where a single tender/single quote is sought or received, the ICB shall as far as practical, determine that the price to be paid is fair and reasonable and that details of the investigation are recorded. Where a single tender/single quote is authorised, the reason for this must be recorded and signed and dated by those with delegated authority. This must

Ref	Responsibility	Delegation Arrangements	Notes
			be reported at the next audit committee.
2.5	Permission to consider late tenders	Individual ICB Executive Directors and ICB Director of Finance (or nominated deputy)	
2.6	Signing of contracts, letters of intent or variations (where contract approved in accordance with ICB delegated financial limits) Contracts/variations up to £250,000 (life time value) Contracts/variations up to £1,000,000 (life time value) Contracts/variations over £1,000,000	Individual ICB Director or Senior Manager up to relevant individual delegated financial limit Individual ICB Director or Executive Director (e.g. relevant Director of Delivery), Individual ICB Executive Director	Where contract/variation appropriately approved in accordance with delegated financial limits.
3	Quotations		
3.1	Evaluation of quotations between £25,000 and relevant procurement threshold	ICB Chief Finance Officer or ICB Executive Director or Nominated Finance Officer	
4	Income Generation and Research & Development Contacts		

Ref	Responsibility	Delegation Arrangements	Notes
4.1	Approval of income generation contracts or research and development contracts (including variations & extensions): Less than £250,000 Greater than £250,000	ICB Chief Finance Officer <u>or</u> ICB Finance Director ICB Chief Executive <u>or</u> ICB Chief Finance Officer & Executive Director	Those greater than £500,000 must be reported to Finance Performance & Investment Committee for information.
5	Petty Cash		
5.1	Authorisation of petty cash payments: Disbursements up to and including £100 Disbursements over £100	Nominated Petty Cash Officer ICB Chief Finance Officer <u>or</u> ICB Finance Director	Nominated Petty Cash Officer to be determined by ICB Chief Finance Officer.
6	Engagement of Solicitors		
6.1	Engagement of Solicitors	Engagement of solicitors must be approved in accordance with the legal services Standing Operating Procedure, which will be maintained by the Chief Corporate Services Officer	Approval of relevant legal costs must be in line with individual delegated financial limits.
7	Payroll Expenditure		
7.1	Engagement, re-engagement, re-grading employees, (permanent or temporary)	ICB Executive Director	Authorisations must be within the limit of the approved budget and funded establishment.

Ref	Responsibility	Delegation Arrangements	Notes
7.2	Remuneration for substantive staff on VSM contracts or non Agenda for Change e.g. clinicians and non-executives	Remuneration Committee or ICB Board for Remuneration Committee members (except those delegated to NHS England)	In accordance with Scheme of Reservation and Delegation. Taking account of relevant NHS England and DHSC guidance.
7.3	All Off-payroll engagements where: <ul style="list-style-type: none"> - Cost is less than £245/day - Engaged for less than 6 months - And not in roles of significant influence Where any of the above are <u>not</u> met	ICB Chief Executive <u>or</u> ICB Chief Finance Officer <u>and</u> ICB Executive Director ICB Chief Executive	
7.4	Authorisation of travel and expenses claims Claims exceeding £1,000 for any single month and/or claims older than 3 months (whatever their value) Expenses of the ICB Chair Expenses of the ICB Chief Executive	Line Managers as outlined in the Authorised Signatory List ICB Chief Executive <u>or</u> ICB Chief Finance Officer ICB Chief Executive <u>or</u> ICB Chief Finance Officer ICB Chair <u>or</u> ICB Chief Finance Officer	
7.5	Study leave and associated expenses / training expenses	ICB Executive Director <u>or</u> ICB Finance Director	

Ref	Responsibility	Delegation Arrangements	Notes
		and Line Manager	
7.6	Authorisation of timesheets with a value of less than £2,500 Authorisation of timesheets with a value of £2,500 or over	Line Manager ICB Executive Director or ICB Finance Director	No authorisations may exceed the conditions of an individual's contract. Values should be estimated based on number of hours x rate for that grade.
7.7	Authorisation of early retirement, redundancy and other termination payments to staff where there is a cost to the ICB	Remuneration Committee or ICB Board for Remuneration Committee members (except those delegated to NHS England)	Taking account of relevant NHS England and DHSC guidance and any additional approval that may be required.
8	Losses & Write-Off of Debts		
8.1	Authorisation of debt write-off and losses: Less than £50,000 £50,000 to £300,000 Greater than £300,000	ICB Chief Finance Officer or ICB Finance Director Finance Performance & Investment Committee ICB Board (and NHS England)	Must be presented to Audit Committee for information. All losses greater than £300,000 must also be approved by NHS England
8.2	Authorisation to refer debts to debt collection agency	ICB Chief Finance Officer or ICB Finance Director	Where this course of action risks adverse publicity the matter must first be discussed with the ICB Chief Executive and/or ICB Chair.

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9	Special Payments		
9.1	As part of the HR process, authorisation of special payments, including: staff compromise agreements; and ex-gratia payments: Up to £10,000 Up to £95,000 £95,000 and over	ICB Finance Director ICB Chief Finance Officer ICB Chief Executive <u>or</u> ICB Chief Finance Officer <u>and</u> ICB Chair	All special payments must be reported to Audit Committee. Refer to ICB losses and special payments guide which includes delegated limits. No special payments exceeding delegated limits shall be made without the prior approval of NHS England. Any special payments over £95,000 require NHS England approval along with all special severance and retention payments.
10	Budgetary Control		
10.1	Approval of budgets and resources Delegation of budgets Approval to spend	ICB Board ICB Chief Finance Officer Budget Holder/ Manager is permitted to incur costs in accordance with their budgets & authorisation limits	The approval of budgets and resources will usually take place during March for the following financial year
10.2	Approval of budget virements: Up to and including £500,000 Up to and including £1,000,000	ICB Finance Director ICB Chief Finance Officer	ICB Finance Director approval relates to budgets delegated to relevant place.

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	Over £1,000,000	Finance Performance & Investment Committee	
10.3	Approval of transfers from reserves	ICB Chief Finance Officer <u>or</u> ICB Finance Director	As above
11	Bank Accounts and Payment Methods		
11.1	Opening of bank accounts or changes to banking arrangements	ICB Chief Finance Officer <u>or</u> ICB Finance Director	Governing Banking Services only. Must be reported to the next Finance Performance & Investment Committee meeting.
11.2	Signing of cheques for cash, signing of other cheques, and authorisation of electronic payments, cheque and BACs payment schedules	ICB Chief Finance Officer <u>or</u> ICB Finance Director <u>or</u> Nominated Finance Manager	
11.3	Approval of credit card / payment card arrangements, including opening of any new accounts	ICB Chief Finance Officer	Individual credit card transactions to be approved in line with delegated financial limits.
12.0	Fraud and Irregularity		
12.1	Counter fraud and corruption work in accordance with Secretary of State's Directions	ICB Chief Finance Officer <u>or</u> ICB Finance Director	In liaison with Local Counter Fraud Specialist, Counter

Ref	Responsibility	Delegation Arrangements	Notes
			Fraud Operational Service and Police as appropriate
12.2	Investigation of suspected cases of irregularity not related to fraud or corruption	ICB Chief Executive <u>or</u> ICB Executive Director & ICB Chief Finance Officer	
13	External audit – non audit services		
13.1	Any non-audit services provided by the appointed external auditor must comply with the requirements of National Audit Office (NAO) Auditor Guidance Note 01 (AGN/01). Non-audit services up to £50,000 Non-audit services over £50,000	ICB Chief Executive <u>or</u> Chief Finance Officer ICB Chief Executive or Chief Finance Officer <u>and</u> Audit Committee	Any proposed services must comply with NAO AGN/01, including total non-audit services being below 70% of audit services and complying with the prohibited services listed in NAO AGN/01. All non-audit services agreed must be reported to Audit Committee.
14	Investments		
14.1	Investment decisions	Refer to individual delegated financial limits for approval of expenditure on administrative and commissioning budgets	
15	Grants		

Ref	Responsibility	Delegation Arrangements	Notes
15.1	Decisions to award grants up to and including £250,000. Decisions to award grants of over £250,000	Refer to individual delegated financial limits for approval of expenditure on administrative and commissioning budgets ICB Chief Contracting and Procurement Officer (or nominated deputy) and an ICB Director of Finance	The Chief Executive or another Executive Director to be the nominated deputy in the absence of the Chief Contracting and Procurement Officer.
16	Healthcare Packages		
16.1	Approval of Individual Packages of Care (including Continuing HealthCare (CHC), Funded Nursing Care (FNC), S117 health packages, and children's health packages: Up to budget delegation limit Packages above the Commissioning Manager budget delegation limit Packages above the ICB Nurse Director's budget delegation limit	Commissioning Manager or Senior Manager ICB Nurse Director ICB Chief Delivery Officer or ICB Chief Nurse, AHP and People Officer	Individual Health care packages to be considered and awarded in accordance with relevant legislation. Relevant commissioning manager may be employed by ICB, NECS or other partner organisation such as Local Authority or NHS Provider Trust in accordance with relevant placed based delegation arrangements. Relevant budget delegation limits are set out in Financial Limits document and authorised signatory list.
17	Delegated Primary Care Commissioning Expenditure		

Ref	Responsibility	Delegation Arrangements	Notes
17.1	<p>The ICB shall ensure that any decisions in respect of the Delegated Functions and which exceed the financial limits set out below are only taken:</p> <p>a) by the individuals set out in column 2 of Table 1 below; and</p> <p>b) following the approval of NHS England (if any) as set out in column 3 of the Table 1 below.</p>	See Table 1 below	NHS England may, from time to time, update Table 1 by sending a notice to the ICB of amendments to Table 1.

Table 1 – Delegated Primary Care Financial Limits		
Decision	Person / Individual	NHS England Approval
General:		
Taking any step or action in relation to the settlement of a Claim, where the value of the settlement exceeds £100,000	ICB Chief Executive Officer or Chief Finance Officer or Chair	NHS England Head of Legal Services and Local NHS England Team Director or Director of Finance
Any matter in relation to the Delegated Functions which is novel, contentious or repercussive	ICB Chief Executive Officer or Chief Finance Officer or Chair	Local NHS England Team Director or Director of Finance or NHS England Region Director or Director of Finance or NHS England Chief Executive or Chief Financial Officer
Revenue Contracts:		
The entering into of any Primary Medical Services Contract which has or is capable of having a term which exceeds five (5) years	ICB Chief Executive Officer or Chief Finance Officer or Chair	Local NHS England Team Director or Director of Finance
Capital:		
Note: As at the date of this Agreement, the ICB will not have delegated or directed responsibility for decisions in relation to Capital expenditure (and these decisions are retained by NHS England) but the ICB may be required to carry out certain administrative services in relation to Capital expenditure.		

