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**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** |
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| **1** | **Capital Projects & Assets** |  |  |
| 1.1 | Approval of capital business cases including PFI schemes/other schemes and granting, terminating or extending leases:  Up to and including £250,000  Up to and including £500,000  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.  Greater than £5,000,000 | ICB Director of Finance  ICB Chief Executive **or** ICB Executive Director of Finance  Both ICB Chief Executive **and** ICB Executive Director of Finance  Finance Performance & Investment Committee | Finance Performance & Investment Committee notes:  These fall within the remit of this committee;   1. where a budget has already been made available; 2. where the scheme of delegation permits; 3. subject to compliance with the ICB's financial policies |
| 1.2 | Capital expenditure variations over the original business case figure:  Up to and including £250,000  Up to and including £500,000  Up to and including £5,000,000  Greater than £5,000,000 | ICB Director of Finance  ICB Chief Executive **or** ICB Executive Director of Finance  Both ICB Chief Executive **and** ICB Executive Director of Finance  Finance Performance & Investment Committee |  |
| 1.3 | Maintenance of the capital asset register | Nominated Finance Officer | Nominated Finance Officer to be determined by the ICB Executive Director of Finance. |
| 1.4 | Approval of asset disposals:  Where asset has a residual value of less than £100,000  Greater than £100,000 | ICB Chief Executive **or** ICB Executive Director of Finance  Finance Performance & Investment Committee | The Nominated Finance Officer must be informed of all disposals (whatever their value) to enable the asset register to be updated.  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  For goods and services between £25,000 and relevant UK procurement threshold  Above relevant UK procurement threshold | Informal price testing (best practice is to obtain 3 quotes)  Need at least 3 competitive quotes  Formal tender/procurement process to be followed | Relevant UK procurement thresholds as of 1 January 2022 are:  Standard Goods and Services (non-healthcare) = £138,760 Light Touch Regime (health and social care services) = £663,540  Both inclusive of VAT where applicable |
| 2.2 | Financial appraisal of companies identified as potential tenderers | ICB Executive Director of Finance **or** Nominated Finance Officer | Nominated Finance Officer to be determined by ICB Executive Director of Finance. |
| 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 Executive Director of Finance **or** ICB Finance Director  ICB Chief Executive **and** ICB Executive Director of Finance | 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 Executive Director of Finance **or** ICB Finance Director  ICB Chief Executive **and** ICB Executive Director of Finance | 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 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 Place),  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 Executive Director of Finance **or**  ICB Executive Director **or**  Nominated Finance Officer |  |
| **4** | **Income Generation and Research & Development Contacts** | |  |
| 4.1 | Approval of income generation contracts or research and development contracts (including variations & extensions):  Less than £250,000  Greater than £250,000 | ICB Executive Director of Finance **or** ICB Finance Director  ICB Chief Executive **or** ICB Executive Director of Finance & 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 Executive Director of Finance **or** ICB Finance Director | Nominated Petty Cash Officer to be determined by ICB Executive Director of Finance. |
| **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 Executive Director of Corporate Governance, Communications and Involvement. | 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. |
| 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:   * 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 not met | ICB Chief Executive **or**  ICB Executive Director of Finance **and** 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 **or** ICB Executive Director of Finance  ICB Chief Executive **or** ICB Executive Director of Finance  ICB Chair **or** ICB Executive Director of Finance |  |
| 7.5 | Study leave and associated expenses / training expenses | ICB Executive Director **or** ICB Finance Director  **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 Executive Director of Finance **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 Executive Director of Finance **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. |
| **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 Executive Director of Finance  ICB Chief Executive **or** ICB Executive Director of Finance **and** 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 Executive Director of Finance  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  Over £1,000,000 | ICB Finance Director  ICB Executive Director of Finance  Finance Performance & Investment Committee | ICB Finance Director approval relates to budgets delegated to relevant place. |
| 10.3 | Approval of transfers from reserves | ICB Executive Director of Finance **or** ICB Finance Director | As above |
| **11** | **Bank Accounts and Payment Methods** | |  |
| 11.1 | Opening of bank accounts or changes to banking arrangements | ICB Executive Director of Finance **or** 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 Executive Director of Finance **or**  ICB Finance Director **or**  Nominated Finance Manager |  |
| 11.3 | Approval of credit card / payment card arrangements, including opening of any new accounts | ICB Executive Director of Finance | 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 Executive Director of Finance **or** ICB Finance Director | In liaison with Local Counter Fraud Specialist, Counter Fraud Operational Service and Police as appropriate |
| 12.2 | Investigation of suspected cases of irregularity not related to fraud or corruption | ICB Chief Executive **or** ICB Executive Director & ICB Executive Director of Finance |  |
| **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 **or** Executive Director of Finance  ICB Chief Executive or Executive Director of Finance **and** 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** |  |  |
| 15.1 | Decisions to award grants. | Refer to individual delegated financial limits for approval of expenditure on administrative and commissioning budgets |  |
| **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 Executive Area Director **or** ICB Executive Chief Nurse | 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** | | |
| 17.1 | 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:  a) by the individuals set out in column 2 of Table 1 below; and  b) following the approval of NHS England (if any) as set out in column 3 of the Table 1 below. | 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. |

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| **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 Executive Director of Finance 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 Executive Director of Finance 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 Executive Director of Finance 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. | | |