

Table B – Scheme of Financial Delegation

Financial Limits are subject to funding available within relevant budget(s) and are inclusive of VAT irrespective of recovery arrangements.

All purchases must ensure compliance with Standing Financial Instruction Schedule 1 - Procurement of Works, Goods and Services with regard to the required quotation or Tendering exercise.

The governance section (i.e. Board, Committees, Executive Team, etc.) should be reviewed initially to ascertain the approval route and requirements.

NHS Wales Shared Services Partnership (NWSSP) provide numerous support functions to the Health Board including procurement services as detailed in Section 11 of the Health Board's Standing Financial Instructions (SFIs). NWSSP Procurement Services maintain detailed policies and procedures that comply with the Health Board's SFIs and this Scheme of Reserved Delegation (SoRD).

All Integrated Health Communities (IHCs) and Divisions must have a local Standard Operating Procedure (SOP) linking activities to the delegated limits set out in Table B2 (see below) at a granular level of application within their service area. For example, the Central IHC Ward Manager's £500 general expenditure limit applies to the approval of travel & subsistence, bank staff and staff overtime expenditure.

Within Table B2 there are various job roles which have been consolidated into bandings of delegated limits. If there is uncertainty as to a delegated limit or which banding or level a specific job role relates to or is included within, then refer to the Division's SOP or discuss with the relevant Service Director or CFO.

References within Tables B and B2 of an approval limit "up to" includes the value stated, for example, "Up to £50k" includes expenditure of £50,000. Approval limits where it states "Below" does not include the value stated, for example, "Below £1m" means approval of amounts up to £999,999.

Budget changes	General expenditure	Healthcare agreements (as per SFI S.12.2) WG Exemptions (see below)					Revenue and Capital (Business Case and Contractual Commitment approvals)				Specialist	Procurement waivers	Staffing	Charitable Funds			
<p style="text-align: center;">Any expenditure approval must be within funding limits of approved budgets. Approval limits are cumulative, and therefore higher level approval limits must be supported by lower level approvals. Executive Directors and Directors to apply scheme of delegation within their structures.</p>																	
Budget transfers between Corporate Departments, Area Teams or Hospital Teams (Virements)	Higher of: Individual orders / requisitions / annual order value or total contract value (unless otherwise noted)	Contracts between NHS Bodies (annual value)	Private / 3rd Sector / Grants / Primary Care / Local Authorities (total contract value over life of contract)	Private / 3rd Sector / Grants / Primary Care / Local Authorities (total contract value over life of contract)	IPFR / CHC (PFAs and IPAs)	Building and engineering orders; related consultancy support (individual contractual commitment)	Medical devices; plant; machinery; related consultancy support (individual contractual commitment)	IM&T; telecoms systems; software; related consultancy (individual contractual commitment)	All leases (granting or termination of leases; lifetime value) Includes Revenue Operating and IFRS16 Capital leases	External consultancy support (total contract value for duration of service)	Losses / Special Payments (Terminations approved by ED of W&OD; VERS by RATS Committee)	New drugs (value based on annual costs after approval – see Table A)	All areas	New posts (additional funded establishment)	Agency and Waiting List Initiatives (all areas)	Locally held funds (total funding bid value)	General funds (total funding bid value)
			Framework	Not under any Framework	For IPFRs: See note 3				See note 7	Limits apply Following Executive Team Approval		See note 6	See note 5			See note 4	
Welsh Government (In advance of contract planning).	£1m+				£1m+	IPFR: £1m+	£1m+ For Capital, approval is via IFRS16 and Business Case process – ADL required for above £0.5m but below £1.0m			£1m+	£1m+ Board and WG				£1m+	£1m+	
Board	£1m+	£1m+	Initial contract schedule approved via annual budget approval process. New contracts / variations £1m+ to be retrospectively reported with £10m+ approved in advance.	£1m+ for approval. All agreements to be reported periodically for noting	£1m+ for approval (including Primary Care). All agreements to be reported periodically for noting	£1m+ for approval. All agreements to be reported periodically for noting	£1m+	£1m+	£1m +	£1m +	£0.5m+	Terminations £50k+ by WG See SFI (Section 17) and Table A (Section 16) as special rules apply for certain losses and ex-gratia payments.	£1m+			£1m+	£1m+
Performance, Finance and Information Governance Committee					All Primary Care		Below £1m	Below £1m	Below £1m	£250k+							
Audit Committee												All payments to be reported. Novel/contentious approval in advance	Retrospective reporting				
Executive Team			All for approval.	All for approval.	All for approval.	All for approval.	All for approval.	All for approval.	All for approval.	All for noting. Up to £250k for approval (following advice from CIG)	All for approval		All for noting.				
Charitable Funds Committee																£5k+	£5k+
Senior Leadership Team													Up to £0.5m (see note 6)				

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				Framework	Not under any Framework	For IPFRs: See note 3				See note 7	Limits apply Following Executive Team Approval	See note 6	See note 5				See note 4	
Chief Executive (above these limits only following prior approval by Board)	Above £0.5m, below £1m	Above £0.5m, below £1m	New / contract variation below £10m.	Below £1m	Below £1m	All CHC PPAs. CHC IPAs: £1m+ (per annum) IPFR: Below £300k (£300k to £1m: WHSSC IPFR)	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £250k, below £0.5m	Above £0.5m, below £1m	£25k+	Approve new posts across HB			Below £1m	Below £1m
Deputy Chief Executive	Above £0.5m, below £1m	Above £0.5m, below £1m	New / contract variation below £10m.	Below £1m	Below £1m	All CHC PPAs	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £250k, below £0.5m	Above £0.5m, below £1m		Approve new posts across HB			Up to £0.5m	Up to £0.5m
Executive Director of Finance	Above £0.5m, below £1m	Above £0.5m, below £1m	New / contract variation below £10m.	Below £1m	Below £1m	IPAs: Above £0.5m, below £1m (per annum).	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £0.5m, below £1m	Above £250k, below £0.5m	Above £250k, below £0.5m	Above £0.5m, below £1m	Up to £25k	Approve new posts across HB			Up to £0.5m	Up to £0.5m
An Executive Director and Finance Director (2 to sign)		Up to £0.5m	New / contract variation up to £5m	Up to £0.5m	Up to £0.5m	IPAs: £250k to £0.5m (per annum)					Up to £250k							
Executive Directors (not listed separately below)	Within own delegated budget	Up to £300k											All Single Waivers (SWs) are created within the Services and approved by the relevant Service Director and Executive Director. Following Procurement review all SW's must be submitted for approval by the Executive Director of Finance (and Chief Executive if above £25k)	Approve new posts within own structure.	Approve in advance in own structure.		Up to £5k	
Executive Medical Director	Within own delegated budget	Up to £300k				IPFR (Panel): Up to £125k					Up to £0.5m	Above £0.5m, below £1m		Approve new posts within own structure.	Approve in advance in own structure.		Up to £5k	
Executive Director of Transformation, Strategic Planning and Commissioning	Within own delegated budget	Up to £300k												Approve new posts within own structure.	Approve in advance in own structure.		Up to £5k	
Executive Director of Public Health	Within own delegated budget	Up to £300k												Approve new posts within own structure.	Approve in advance in own structure.		Up to £5k	

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Budget changes	General expenditure	Healthcare agreements (as per SFI S.12.2) WG Exemptions (see below)				Revenue and Capital (Business Case and Contractual Commitment approvals)				Specialist	Procurement waivers	Staffing	Charitable Funds				
<p>Any expenditure approval must be within funding limits of approved budgets. Approval limits are cumulative, and therefore higher level approval limits must be supported by lower level approvals. Executive Directors and Directors to apply scheme of delegation within their structures.</p>																	
Budget transfers between Corporate Departments, Area Teams or Hospital Teams (Virements)	Higher of: Individual orders / requisitions / annual order value or total contract value (unless otherwise noted)	Contracts between NHS Bodies (annual value)	Private / 3rd Sector / Grants / Primary Care / Local Authorities (total contract value over life of contract)	Private / 3rd Sector / Grants / Primary Care / Local Authorities (total contract value over life of contract)	IPFR / CHC (PFAs and IPAs)	Building and engineering orders; related consultancy support (individual contractual commitment)	Medical devices; plant; machinery; related consultancy support (individual contractual commitment)	IM&T; telecoms systems; software; related consultancy (individual contractual commitment)	All leases (granting or termination of leases; lifetime value) Includes Revenue Operating and IFRS16 Capital leases	External consultancy support (total contract value for duration of service)	Losses / Special Payments (Terminations approved by ED of W&OD; VERS by RATS Committee)	New drugs (value based on annual costs after approval – see Table A)	All areas	New posts (additional funded establishment)	Agency and Waiting List Initiatives (all areas)	Locally held funds (total funding bid value)	General funds (total funding bid value)
			Framework	Not under any Framework	For IPFRs: See note 3			See note 7	Limits apply Following Executive Team Approval		See note 6	See note 5				See note 4	
Executive Director of Workforce & OD	Within own delegated budget	Up to £300k								Terminations up to £50k (£50k+ for approval by WG)		All Single Waivers (SWs) are created within the Services and approved by the relevant Service Director and Executive Director. Following Procurement review all SW's must be submitted for approval by the Executive Director of Finance (and Chief Executive if above £25k)	Approve new posts across HB	Approve in advance in own structure.	Up to £5k		
Executive Director of Nursing & Midwifery	Within own delegated budget	Up to £300k											Approve new posts within own structure.	Approve in advance in own structure.	Up to £5k		
Executive Director of Therapies & Health Sciences	Within own delegated budget	Up to £300k											Approve new posts within own structure.	Approve in advance in own structure.	Up to £5k		
Executive Director of Operations	Within own delegated budget	Up to £300k											Approve new posts within own structure.	Approve in advance in own structure.	Up to £5k		
Chief Digital and Information Officer	Within own delegated budget	Up to £250k											Approve new posts within own structure.	Approve in advance in own structure.			
Director of Partnerships, Engagement & Communications	Within own delegated budget	Up to £250k											Approve new posts within own structure.	Approve in advance in own structure.			
Board Secretary/Director of Corporate Governance	Within own delegated budget	Up to £250k								Below £1m			Approve new posts within own structure.	Approve in advance in own structure.			
Service Directors (See Table B2 for divisional / departmental delegation levels)	Within own delegated budget	Up to £250k	New / contract variation up to £250k		CHC IPA: Up to £250k per annum (following approval at CHC panel)			Up to £250k					Approve new posts within own structure.	Within Delegated Budget	Up to £5k		

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The above scheme only relates to matters delegated by the Board to the Chief Executive and Directors, together with certain other specific matters referred to in the Standing Financial Instructions. Each Director is responsible for delegation within their department, in line with Table B2 below.

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			Framework	Not under any Framework	For IPFRs: See note 3				See note 7	Limits apply Following Executive Team Approval		See note 6	See note 5			See note 4	

Table B2 – Scheme of Financial Delegation, Divisional Level Posts

Finance Directors	Up to £0.5m	Up to £250k	Up to £250k	Up to £250k	Up to £250k		Up to £0.5m	Up to £0.5m	Up to £0.5m	Up to £250k		Up to £0.5m (Operational FD only)		Up to £250k (further approval required from EDof / CEO)	Within delegated budget in own team	Within delegated budget*	Up to £250k	Up to £250k
IHC Director, Director of Operations, MHL D, Divisional Directors and Pan-BCU equivalent (not mentioned separately below)	Within own delegated budget	Up to £250k	New / contract variation up to £250k	Up to £250k	Up to £250k	CHC IPA: Up to £250k per annum (following approval at CHC panel)				Up to £250k				Up to £250k (further approval required from EDof / CEO)	Within delegated budget in own team	Within delegated budget*	Up to £5k	
IHC Medical Director	Within own delegated budget	Up to £250k	Up to £250k											Up to £250k (further approval required from EDof / CEO)	Within delegated budget in own team	Within delegated budget*		
Associate Director of Healthcare Contracting		Up to £250k																Up to £5k
Chief Finance Officer (CFO) / IHC Business Partner ¹																		
Director: Nursing MHL D and Pan-BCU equivalent	Within own delegated budget	Up to £150k	Up to £150k											Up to £150k (further approval required from EDof / CEO)	Within delegated budget in own team	Within delegated budget*	Up to £5k	
IHC Directors: Nursing / Pharmacy and Medicines Management / Allied Health Professionals / Hospitals	Within own delegated budget	Up to £150k	Up to £150k												Within delegated budget in own team	Within delegated budget*	Up to £5k	
IHC Assistant Directors: Nursing	Within own delegated budget	Up to £150k	Up to £150k												Within delegated budget in own team	Within delegated budget*		

Budget changes	General expenditure	Healthcare agreements (as per SFI S.12.2) WG Exemptions (see below)				Revenue and Capital (Business Case and Contractual Commitment approvals)				Specialist	Procurement waivers	Staffing	Charitable Funds				
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			Framework	Not under any Framework	For IPFRs: See note 3				See note 7	Limits apply Following Executive Team Approval		See note 6	See note 5			See note 4	
Senior Finance Manager - Healthcare Contracts	Up to £15k (Non-contracted activity payments only)																
Heads of: Corporate Affairs / Office N&M / Information Governance / Risk Management	Within own delegated budget	Up to £10k															
IHCs: Head of GPOOH / Heads of Therapies (individual specialities) / Assistant Director of Nursing	Within own delegated budget	Up to £10k															
IHC Children's Services (excl. CAMHS Programme Manager)	Within own delegated budget	Up to £10k															
Surgery Managers	Within own delegated budget	Up to £7k															
Day Unit / Ward Sister (Cancer Services only)	Within own delegated budget	Up to £5k	Up to £30k									Up to £30k	Within delegated budget in own team	Within delegated budget*			
Service User Managers / Admin Managers / Operations Managers (GPOOH) / Planning & Commissioning Managers / Cath Lab Manager / Lead Managers / Clinical Services Manager / Home Dialysis Team Leader / EMRTS Programme Manager / Team Leader – Theatres	Within own delegated budget	Up to £5k	Up to £5k										Within delegated budget in own team	Within delegated budget*			
Head of Financial Control / Business Systems		Up to £5k (note 2)						HoFC Only Up to £75k (note 2)			Up to £5k						

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/ Line Managers (not listed above) within Corporate Divisions																	
IHC / Mental Health CHC Panel					CHC IPA Up to £2k per week												
Assistant Director Planning and Performance																	
Capital Programmes Manager						Up to £50k (pan BCU discretionary capital only)											
Assistant Financial Accountant - Financial Control		Up to £20k (see note 2)				Up to £20k (pan BCU discretionary capital only)											
Accounts Receivable Manager		Up to £5k (see note 2)															
Patients Monies Officer		Up to £5k (see note 2)															
Deputy Director of Quality Governance Deputy Director for Legal Services (in addition to board deputy director authorities above)										Up to £160k Up to £0.5m			Within delegated budget in own team				
Head of Quality Governance										Up to £20k							
Principal Finance Manager - Charitable Funds															Up to £50k	Up to £50k	
Assistant Financial Accountant - Charitable Funds															Up to £5k	Up to £5k	
Authorised fund holder (Charitable Funds)															Up to £5k		

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* Agency and Waiting List Initiatives must generally be approved in advance. However, in exceptional circumstances when staff are required out of hours, they can be approved retrospectively.																	

Notes:

- The CFO is a key role within the Financial Governance arrangements, however their role is to “review” and “ratify” Oracle Requisitions, Contracts, Establishment Control Requests, and other such financial instruments within the limits of their particular IHC / Division, not to “approve” them. Approval sits with the delegated Budget Manager. As such the CFOs financial limit within Oracle will technically be set at £0 to reflect this context. There may be specific items or instances where the CFO does need to “approve” and these will be listed separately.
- General Expenditure category restrictions apply (see local Standard Operational Procedures (SOP) that link to the SoRD)
- Where the approval relates to an Individual Patient Funding Request (IPFR) these are reviewed by a Panel made up of senior medical and clinical staff. The approval process is as per the All Wales Policy stated below:
 - Chair and Vice Chair of Health Board IPFR Panel together sign up to £125,000
 - Chief Executive up to £299,999
 - WHSSC IPFR Panel £300,000 to £1,000,000

All details will be reported at Senior Leadership Team meetings for noting.

- The Health Board is the Corporate Trustee of the charity and it is considered for accounting standards compliance to have control of the Charity as a subsidiary. The Health Board has with the agreement of the Welsh Government, adopted the IAS 27 (10) exemption to consolidate the results of the Charity within the statutory accounts of the Health Board and instead these results will be consolidated at Welsh Government level. Charitable funds are used exclusively for charitable purposes and must satisfy both the objects of the registered charity and any restrictions of the specific income source

or fund. All items of expenditure will need to be approved using the appropriate authorisation level and relevant processes and controls are in place for reviewing the expenditure and justification for spend to ensure all spend is eligible prior to it being incurred. The procedures for requisitioning and approving any expenditure for items or services using charitable funds is identical to that for the Health Board, therefore all procurement policies apply equally.

5. Final approval of procurement waivers is with the Executive Director of Finance (up to £25k) and Chief Executive (above £25k). In addition to the initial 'local' approval, the Executive Director with that area of responsibility must also approve prior to submission to NWSSP procurement.
6. For new drugs and the commitment to expenditure after year one of the treatment fund arrangements, the approval process is as follows:
 - a. NICE Implementation Group, onwards to
 - b. Drugs and Therapeutics Group, onwards to
 - c. Senior Leadership Team (SLT) for approval up to £0.5m
 - d. Board approval for £1m plus
7. All property leases are to be signed under Seal by the Chair and Chief Executive. All those £1m and above are to be approved by Board. Property leases below £1m follow the approval process set out in Table B and a periodic notification of those leases signed under Seal will be presented to the Board.
- 7-8. Approval of payments related to litigation under the Losses / Special Payments heading can be given by an officer duly authorised (as above) provided such approval is in line with legal advice provided by a regulated legal professional. Where an approval is given that is contrary to such advice, then two officers duly authorised (as above) should both give approval one of whom must be either the Deputy Director for Legal Services or the Director of Corporate Governance.

Healthcare Agreements – Welsh Government Exemptions:

The process which NHS Wales bodies entering into contracts must follow is:

- All NHS contracts (unless exempt) >£1m in total to be notified to the Director General HSSG prior to tendering for the contract;
- All eligible LHB contracts >£1m in total to be submitted to the Director General HSSG for consent prior to award;
- All eligible NHS contracts >£0.5m in total to be submitted to the Director General HSSG for notification prior to award.

The requirement for consent does not apply to any contracts entered into pursuant to a specific statutory power, and therefore does not apply to:

- I. All NHS contracts; that is where one health services body contracts with another health service body.
- II. Wales Public Sector Framework Agreements e.g. Frameworks established by National Procurement Services (NPS) or NWSSP (not exhaustive) via direct award or mini competition
- III. Third Party Public Sector Framework Agreements e.g. Frameworks established by Crown Commercial Services, NHS supply chain (not exhaustive) via direct award. However approval will be required for award of contracts through mini competition or where the specification is modified from that stated within the Framework Agreement