

Description	Specific	More information	<p style="text-align: center;"> Welsh Government Board Performance, Finance and Information Governance (PIFIG) Committee Executive Committee Strategic Planning and Service Change Group Charitable Funds Committee Capital Investment Group (CIG) Chief Executive Executive Director of Finance An Executive Director and the Executive Director of Finance An Executive Director and the Executive Director Commissioning and Financial Planning Chief Operating Officer Executive Medical Director Executive Directors Finance Director, Commissioning and Strategic Planning Other Officers as delegated by Executive Directors </p>													Notes			
			Any expenditure approval must be within the funding limits of approved budgets. Budget holders are responsible for providing services within the available financial resources delegated to them and are held accountable for managing within their budget.																
Budget changes	Transfers between budget managers (Virements)	Budgetary control procedure		£1m+							Above £0.5m, below £1m		Above £0.5m, below £1m	Up to £0.5m	Within own delegated budget (see note)	Within own delegated budget (see note)	Within own delegated budget (see note)	Within own delegated budget (see note)	Virement requests for increases in STAT (WTE) must also have approval of Finance Director: Commissioning and Financial Planning
General Non-pay Expenditure	The values refer to individual orders / requisitions (for the total life of the contract). Goods or services should be sourced from the approved catalogue, or if this is not possible, via a public sector contract framework. Where an item is not on catalogue or framework, Procurement Services should be requested to undertake quotation / tendering exercise. All orders for goods and services must be accompanied by an official order number in accordance with the No PO, No Pay policy.	Purchase to Pay Procedure	£1m+	£1m+							Above £0.5m, below £1m	Up to £0.5m			Up to £0.3m	Up to £0.3m	Up to £0.3m	Up to £0.25m	In addition to delegated limits, competition requirements apply when procuring goods. Advice should be sought from Procurement Services before entering into or extending existing contracts as the ability to extend is not automatic.
Healthcare agreements	NHS - These are agreements that the HB will enter into to commission healthcare services for its resident population from other NHS providers. Values based on ANNUAL contract amount	New contract or variation to existing contract		£10m+ (£1m+ to be retrospectively reported)		£0.25m+					Above £5m, below £10m	Above £5m, below £10m		Above £0.25m, below £5m	Up to £0.25m				Annual contract schedule for 'long-term' agreements are approved by Board via annual budget approval process. ALL CONTRACTS ABOVE £0.25m MUST ALSO BE APPROVED BY EXECUTIVE COMMITTEE
	Private / 3rd Sector / Grants / Primary Care / Local Authorities Values based on TOTAL contract amount For contracts £1m+ Welsh Government approval required in advance of contract planning	New contract or variation to existing contract	£1m+	£1m+ (up to £1m to be retrospectively reported)	£1m+	£0.25m+					Above £0.5m, below £1m	Above £0.5m, below £1m	Up to £0.25m	Above £0.25m, below £0.5m					ALL CONTRACTS ABOVE £0.25m MUST ALSO BE APPROVED BY EXECUTIVE COMMITTEE
	Individual Continuing Health Care (CHC) Placements/Packages Values based on ANNUAL contract amount APPROVAL REQUIREMENTS EXCLUDES 'FAST TRACK' PROCESS AS PER THE WALES NATIONAL FRAMEWORK	Via the 'local' CHC Panels for up to £0.2m, and the Complex / High Cost CHC Panel for cases over £0.2m		£1m+ (up to £1m to be retrospectively reported)		£0.20m+					£1m+	Above £0.125m, below £1m (see note)			Up to £0.200m (see note)				EDoF to approve with COO if between £0.125 and £0.200m ALL AGREEMENTS ABOVE £0.20m MUST ALSO BE APPROVED BY EXECUTIVE COMMITTEE
Capital	Property, Plant, Machinery and Equipment (including IT) should be capitalised if the cost of the item is ≥ £5,000. This includes assets which individually may be less than £5,000 but together form a single collective asset (grouped asset) with a group value of ≥ £5,000 (including VAT where this is not recoverable) that fulfil the following criteria - the items are functionally interdependent; the items are acquired at about the same date and are planned for disposal at about the same date; the items are under single managerial control; and each individual asset thus grouped has a value of at least £250, however this de-minimis value does not apply in dealing with the initial equipping of hospitals. IT Assets: IT hardware may be considered interdependent if it is attached to a network, even if capable of stand-alone use. In effect all IT equipment purchases, where the final three criteria above apply, will be capitalised.	The HB Capital Manual details the process for the annual discretionary capital programme and Business Case requirements for schemes funded by Welsh Government	£1m+	£1m+	£1m+		ALL TO BE APPROVED		Capital projects/ schemes must be recommended for approval for sign off via the Scheme of Delegation	Above £0.5m, below £1m	Up to £0.5m							Up to £0.25m	The Capital Investment Group (CIG) consider proposals from Capital Sub-groups on the allocation of capital and agree recommendations to the Board.
Leases	All leases which are covered under the scope of IFRS 16, including land and buildings, equipment, managed service contracts and business use vehicles. Lease renewals: Leases between £0.5m and £1m notification to WG ministers of intention to enter into a contract. Leases >£1m approval required from WG ministers. New leases: Leases greater than £0.5m, discussion required with WG Capital Estates and Facilities Team regarding required approval process.	Total contract value	£1m+ ADL required for above £0.5m but below £1.0m	£1m+ (Property leases below £1m and signed under Seal will be retrospectively reported)	Above £1m	Above £0.25m				Above £0.5m, below £1m	Above £0.25m, below £0.5m	Up to £0.25m							ALL LEASES ABOVE £0.25m MUST ALSO BE APPROVED BY THE EXECUTIVE COMMITTEE

Description	Specific	More information	Welsh Government	Board	Performance, Finance and Information Governance (PFIG) Committee	Executive Committee	Strategic Planning and Service Change Group	Charitable Funds Committee	Capital Investment Group (CIG)	Chief Executive	Executive Director of Finance	An Executive Director and the Executive Director of Finance	An Executive Director and the Executive Director of Finance	Chief Operating Officer	Executive Medical Director	Executive Directors	Finance Director: Commissioning and Strategic Planning	Other Officers as delegated by Executive Directors	Notes
Description income	Different limits apply dependent on category / source of income, for example, contracts for services, research projects or grants. Approval required dependent on category and value as per Scheme of Reservation and Delegation. The Executive Director of Finance must be informed of all funding bids to Welsh Government or other organisations.	As per Table 9D (1) of SoRD																	The HB welcomes additional sources of funding to help deliver services and improve patient care. Good governance would suggest that bids should be reviewed by the relevant Chief Finance Officer in the first instance and that all bids for funding are forwarded for review by the Finance Director: Commissioning and Financial Planning before submission.
Non-Welsh Government sourced income generation from research and development activities	Each Project undertaken by the HB which is funded by an external partner requires a contract between both parties.				£100k+					£100k+ (following agreement by Executive Committee)				Up to £100k (with relevant finance agreement)					Executive Medical Director to approve up to £100k with agreement from the Finance Director: Commissioning and Financial Planning (up to £50k) or the Executive Director of Finance (between £50k and £100k)