

**THE STATE HOSPITALS BOARD FOR SCOTLAND**

**SCHEME OF DELEGATION**

VERSION 17

<b>Version Control Log</b>		
<b>Version</b>	<b>Date</b>	<b>Description</b>
1	July 2005	Approved By Board
2	May 2006	Annual Review presented to Audit Committee.
2.1	5 June 2006	Approved by the Board on 22 June 06.
3.0	11 June 2007	Approved by the Board on 21 June 2007.
3.1	24 April 2008	Approved by the Board on 19 June 2008.
4.0	30 April 2009	Presented to Audit Committee on 30 April 2009. Detailed Scheme – No change Financial limits <ul style="list-style-type: none"> <li>• 13.6 – Constraint text “subject to appointment of bankers by Board” removed</li> <li>• 14.3 (d) – “Annually” added to Virement of Budget “per event over £25,000 and up to £100,000”</li> </ul> Several instances referring to SEHD updated to SGHD.
4.1	16 July 2009	Approved by the Board 18 June 2009
4.2	24 September 2009	Changed to reflect portfolio changes. Approved by Audit Committee 24 September 2009.
4.3	April 11	Changes proposed to board
	June 11	Changes approved by the board
4.4	April 12	Changes approved by the board
5	April 13	Changes to SFI references to agree to SFI's Approved by Audit Committee on 25 April 2013
5.1	April 13	Approved by Board 2 May 2013
6	April 14	Changes to SO references to agree to SO's. Changes to responsibilities to reflect portfolio changes and changes in staff. Financial limits amended to reflect limits in Pecos system <ul style="list-style-type: none"> <li>• 14.8 a) Capital value changed from £1.800 to £2,400</li> <li>• 14.8 b) eHealth capital value added - value up to £4,000 and value up to £24,000</li> </ul> Approved by Audit Committee 24 April 2014. Approved by Board 26 June 2014.

7	April 15	Amended PFPI to Equality & Involvement Added Achievement of savings to 14.3 Management of Budgets Changes to 16.1.3 re change in responsibility of patients property. Approved by Audit Committee 2 April 2015 after changes to reflect that Remuneration Committee is no longer a sub committee.
8	March 16	Changes to responsibilities to reflect portfolio changes re L&D PO approval 14.7 – added in Procurement Team Leader Asset disposals 14.10 – removed Security Director limit up to £10k and replaced with Finance Director. Added authorised deputy.
8.1	June 16	Financial limit for waiver of tenders 14.9 increased from £3k to £5k. Approved by Audit Committee and Board 23 June 2016.
9	March 17	Changed Nursing Director to Director of Nursing & AHP and removed reference to General Manager. Approved by Audit Committee 23 March 2017 Approved by Board 4 May 2017
10	March 18	Section 3 & 13.5 – change financial monitoring forms to Financial Performance Returns. Clinical Effectiveness Strategy 6.2 replaced with Quality Assurance and Improvement Strategy. IM&T Security 11.8 – change title of authorised deputy to Information Governance and Data Security Officer. Approved by Audit Committee 5 April 2018
11	June 18	Section 14.7 – Pay Revenue Expenditure – Requisitioning / Ordering of Goods and Services 14.7c – change to >£15k - <£20k 14.7d – change to >£10k - <£15k 14.7e – change to >£5k - <£10k 14.7f – change to >£1k - <£5k Approved by Audit Committee 28 June 2018
12	March, May 2019	Sections 3.1, 7.2 – changed title from Involvement and Equality Lead to Person Centred Improvement Lead Section 8.1 – corrected delegated authority from Director of Nursing and AHPs to Medical Director Approved by Audit Committee 28 March 2019 Approved by Board 20 June 2019
13	March 2020	Amended for updated job titles. 14.8 d) inclusion of Programme Director approval levels for contract variations. Approved by Audit Committee 26 March 2020 Approved by Board 18 June 2020
14	December 2020	Amended approvals for clarity re batch processing and BACS
15	March 2021	Amended for updated job titles. Amended terminology re Remobilisation Plan (formerly Annual Operating Plan) Allocation of Risk responsibility to Security Directorate (section 5.2) Approved by Audit Committee 25 March 2021 Approved by Board 17 June 2021
16	March 2022	Amended sections 14.7, 14.9 for changes to procurement job titles and updated tender levels to comply with current legislation in line with SG Procurement Journey Process. Approved by Audit Committee 17 March 2022 Approved by Board 23 June 2022

17	April 2023	Amended section 14.9 to clarify inclusion of SLAs Removed historic reference to sealing of documents Approved by Audit Committee 6 April 2023 Approved by Board 27 April 2023
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## **1. DELEGATION OF POWERS**

### **1.1 Delegation to Committees**

1.1.1 Under Standing Order (SO) B20, the Board may determine that certain of its powers shall be exercised by committees. Under SO D27 each such committee or sub-committee shall have such terms of reference and powers and be subject to such conditions (as to reporting back to the Board) as the Board shall decide. In accordance with SO D28d committees may not delegate executive powers to sub-committees unless expressly authorised by the Board.

1.1.2 Under the SO D27c the committees established by the Board are:

Clinical Governance Committee
Staff Governance Committee
Audit (Finance) Committee
Remuneration Committee

## **2. SCHEME OF DELEGATION TO OFFICERS**

### **2.1 Role of the Chief Executive**

2.1.1 All powers to the Board which have not been retained as reserved by the Board or delegated to a committee or sub-committee shall be exercised on behalf of the Board by the Chief Executive. The Chief Executive shall prepare a Scheme of Delegation identifying which functions he/she shall perform personally and which functions have been delegated to other Directors and Officers. This scheme will be reviewed annually in March of each year.

2.1.2 The Chief Executive is accountable to the Board and as Accountable Officer is also accountable to the Principal Accountable Officer of the NHS in Scotland and the Scottish Parliament for ensuring that the Board meets its obligation to perform its functions within available financial resources.

2.1.3 The Chief Executive shall have overall executive responsibility for the Hospital's activities and shall be responsible to the Board for ensuring that its financial obligations and targets are met and shall have overall responsibility for the Board's system of internal financial control.

2.1.4 All powers delegated by the Chief Executive can be re-assumed by him/her should the need arise. As Accountable Officer the Chief Executive is accountable to the Principal Accountable Officer of the Scottish Government Health and Social Care Directorate (SGHSCD) for the funds entrusted to the Board.

## **2.2 Caution over the Use of Delegated Powers**

2.2.1 Powers are delegated to Directors and Officers on the understanding that they would not exercise delegated powers in a manner that in their judgement was likely to be a cause for public concern.

## **2.3 Directors' Ability to Delegate their own Delegated Powers**

2.3.1 The Scheme of Delegation shows the "top level" of delegation within the Board. The Scheme is to be used in conjunction with the system of budgetary control and other established procedures within the Board.

## **2.4 Absence of Directors and Officers to Whom Powers have been Delegated**

2.4.1 In the absence of a Director or Officer to whom powers have been delegated those powers shall be exercised by that Director or Officer's superior unless alternative arrangements have been approved by the Board. If the Chief Executive is absent powers delegated to him/her shall be exercised in accordance with the Accountable Officer Memorandum.

2.4.2 Standing Orders and Standing Financial Instructions set out in some detail the financial responsibilities of the Chief Executive ("CE"), the Finance and EHealth Director ("FD" / "Finance Director") and other Directors. These responsibilities are summarised below.

2.4.3 Certain matters need to be covered in the Scheme of Delegation that are not covered by SFIs or SOs as they do not specify the responsible Officer.

2.4.4 This Scheme of Delegation covers only matters delegated by the Board to Directors and certain other specific matters referred to in SFIs. Each Director is responsible for the delegation within their sphere of responsibility. They should produce a Scheme of Delegation covering their area of responsibility and in particular the Scheme of Delegation should include how their budget responsibility and procedures for approval of expenditure are delegated.

### 3. SCHEME OF DELEGATION ARISING FROM STANDING ORDERS AND STANDING FINANCIAL INSTRUCTIONS

SO Reference	Delegated to	Duties Delegated
1.6	CE	Maintenance of Register of Board Members Interests

SFI Reference	Delegated to	Duties Delegated
1.1.5	FD	Approval of all financial procedures.
1.3.9	CE	To ensure all employees and directors, present and future, are notified of and understand Standing Financial Instructions.
1.3.10	FD	Responsible for implementing the Board's financial policies and co-ordinating corrective action and ensuring detailed financial procedures and systems are prepared and documented.
1.3.10	FD	Maintaining an effective system of internal financial control
1.3.10	FD	Ensuring that sufficient records are maintained to show and explain the Board's transactions
1.3.14	ALL DIRECTORS AND EMPLOYEES	Ensuring that the form in which financial records are kept and the manner in which directors and employees discharge their duties is to the satisfaction of the Finance Director.
3.1.1	CE	Submit to the Board an annual strategic plan (currently "Remobilisation Plan"- formerly "Annual Operational Plan" to 2020) covering 3 year period.
3.1.2 & 3.1.3	FD	Submit budgets to Board and monitor performance against budget and strategic plan.
3.2	CE	Delegate management of budgets to budget holders.
3.3	FD	Devise and maintain systems of budgetary control.
3.3	FD	Deliver adequate training on an ongoing basis to budget holders to enable them to manage effectively.
3.4	CE	Identifying and implementing cost improvements and income generation initiatives.
3.6	CE	Ensuring that the required financial performance returns are submitted to the SGHSCD.
4	FD	Prepare annual accounts, financial returns and supporting papers
5.1	FD	Managing the Board's banking arrangements
6.1	FD	Designing, maintaining and ensuring compliance with income systems.
7.1	CE	Capital programme investment process, and scheme of delegation for capital investment management.
7.1.4	FD	Procedures for the regular reporting of expenditure and commitment, including reporting to the Board.

SFI Reference	Delegated to	Duties Delegated
7.1.9	FD	Procedures for financial management of capital investment.
7.2	CE	Maintenance of asset registers.
7.2.4	FD	Procedures for reconciling balances on ledgers to fixed asset registers.
7.3	CE	Overall responsibility for fixed assets.
7.3.2	FD	Asset control procedures.
8	CE	Agreeing service agreements for provision of patient services.
9.1	HR Director	Application of pay and expenses rates within arrangements approved by Remuneration Committee and Scottish Government circulars and guidance.
9.2	CE	Variation of funded establishment from annual budget.
9.3	CE	Delegation of authority to engage, re-engage, regrade employees, hire agency staff, or agree changes in remuneration.
9.4	HR Director	Contracts of employment.
9.5	HR Director	Pay and Payroll documentation.
9.6	FD	Processing of payroll.
9.7	HR Director / FD	Early retirement and redundancy policy and procedures.
9.8	HR Director	Removal expenses policy and procedures.
10.1.1	CE	Determine, and set out, level of delegation of non-pay expenditure to budget managers.
10.1.2 & 10.1.3	FD	Identify managers who are authorised to place requisitions including maximum levels and set out procedures on the seeking of professional advice
10.2	FD	Procedures for seeking advice on supply of goods and services.
10.2.3	FD	Prompt payment of accounts.
10.2.4	FD	Advise the Board regarding setting thresholds for quotations or tenders.
10.2.4	FD	Designing a system of verification for all non pay amounts payable.
10.2.6	CE	Authorise who may use and be issued with official orders.
10.3.5	CE / FD	Dispensing with need for competitive tendering or quotations.
10.5	FD	Procedures for payment of grants to local authorities and voluntary organisations.
10.6	CE	Best value achieved for all services provided under contract or in-house.
11.1.1	CE	Identify person with overall responsibility for control for stores.
11.1.3	FD	Procedures and systems to regulate the stores.
11.1.7 & 11.1.8	FD	Stocktaking arrangements.
12.1.1	CE	Risk management programme including Health and Safety.

SFI Reference	Delegated to	Duties Delegated
12.1.4	FD	Insurance arrangements.
13.1.1	FD	Responsible for accuracy and security of computerised financial data.
13.1.2	FD	Development of new financial systems and amendments to existing systems.
13.1.4 & 13.1.5	FD	Contracts for computer services for financial applications
13.1.6	Associate MD	Procedures to comply with the Data Protection Act.
13.1.7	FD	Procedures to comply with the Freedom of Information Act.
14.2.1	FD	Developing and implementing Fraud, Theft and Irregularity Policy.
14.2.1	FD	Investigate fraud or other irregularity in consultation with Chief Internal Auditor and Counter Fraud Services.
14.3	FD	Arrangements to report on effectiveness of internal control.
14.3	FD	Arrangements for internal audit.
14.3	Chief Internal Auditor (CIA)	Review, appraise and report in accordance with NHS Internal Audit Manual and best practice.
15.1	FD	Procedures for disposal of assets including condemnations.
15.1.4	Security Director	Procedures for disposal of land including compliance with Property Transactions Handbook.
15.2	FD	Maintain procedures for recording and accounting for losses and special payments; maintaining a register.
15.2.8	CE & FD	Approval of losses and authorisation of special payments within limits set by SGHSCD.
15.3	FD	Preparing a "Fraud Response Plan"
15.3.4	CE	Designating a Fraud Liaison Officer.
15.3	Fraud Liaison Officer	Notifying police, Counter Fraud Service, appropriate Director, appointed Auditor and Internal Audit in respect of theft.
15.3	Counter Fraud Services	Investigating instances of <i>prima facie</i> grounds for believing a criminal offence has been committed.
16.1.2	CE	Ensure patients or guardians informed of extent of Board's liability or responsibility for patients property brought into Health Service property.
16.1.3	Security Director	Provide detailed written instructions on collection, custody, investment, recording, safekeeping and disposal of patients' property.
16.1.5	FD	Approval of payment towards costs of funeral expenses.
16.1.6	HR Director	Advise staff on appointment of their responsibilities and duties in respect of the administration of patients' property.



SFI Reference	Delegated to	Duties Delegated
16.1.8	FD	Preparing an abstract of receipts and payments for patients' funds, for presentation to the Audit Committee annually; with independent audit.
17.1.1	CE	Retention of document procedures.
18.1	CE	Standards of Business Conduct policy.
18.2	FD	Maintain a Register of Gifts and Hospitality.
18.4	CE	Maintain Register of Board members interests
18.4	FD	Maintain a Register of staff members interests

**THE STATE HOSPITALS BOARD  
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**1. Organisational Scope / Profile**

<b>Area of Responsibility / Duties Delegated</b>	<b>Delegated To</b>	<b>Authorised Deputy</b>	<b>Financial Value £'m</b>	<b>Constraints/Reference</b>
<b>1.1 Preparation and Maintenance of Service Directory</b>	Chief Executive	Director of Nursing & Operations	N/A	CG & RM Standards

**2. Corporate Governance**

<b>Area of Responsibility / Duties Delegated</b>	<b>Delegated To</b>	<b>Authorised Deputy</b>	<b>Financial Value £'m</b>	<b>Constraints/Reference</b>
<b>2.1 Maintenance of Register of Board Member Interests</b>	Chief Executive	N/A	N/A	Standing Orders A4
<b>2.2 Scheme of Delegation</b> Responsibility for preparation and update of Scheme	Chief Executive	Finance & EHealth Director ("Finance Director")	N/A	CG & RM standards, SG standards, Governance Statement

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
2.4 Distribution of all relevant new legislation, regulations, good practice and case law	Chief Executive	N/A	N/A	CG & RM standards
<b>3. Communications</b>  <b>3.1 Preparation of Communications Strategy</b>  Overall communications framework  Internal (staff)  External  Patients and Carers	Chief Executive  Chief Executive  Chief Executive  Dir. of Nursing & Operations	Head of Communications  Head of Communications  Head of Communications  Person Centred Improvement Lead	N/A  N/A  N/A  N/A	  SG Standards  CG & RM Standards  CG & RM Standards

#### 4. Planning and Performance

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
4.1 Preparation and Implementation of the Delivery Plan	Chief Executive	Finance Director	as per supporting Financial Plan	SGHSCD letter CG & RM standards
4.2 Preparation of Corporate Objectives, Targets, Measures	Chief Executive	Finance Director	as above	SGHSCD letter CG & RM standards
4.3 Performance management systems	Finance Director	Head of Corporate Planning & Business Support	N/A	CG & RM standards
4.4 Service Level Agreements with other Health Boards	Chief Executive	Finance Director	all	CG & RM standards
4.5 Partnership Agreements	Chief Executive	N/A	all	

## 5. Risk Management

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>5.1 Preparation of Risk Management Strategy</b>	Chief Executive	Director of Security & Estates ("Security Director")	N/A	CG & RM standards Statement of Internal Control
<b>5.2 Policies and Procedures</b>				
Risk Management	Security Director	Risk Manager	N/A	CG & RM standards
Child Protection	Dir. of Nursing & Operations	N/A	N/A	
Prescribing	Associate Medical Director	N/A	N/A	HDL(2007)12 Safer management of controlled drugs - Accountable Officer status delegated to Associate Medical Director
Health and Safety	Chief Executive	Security Director	N/A	HSG 65 (Health & Safety Executive) and associated regulations
<b>5.3 Emergency and Continuity Planning</b>	Security Director	N/A	N/A	CG & RM standards
<b>5.4 Insurance Arrangements</b>	Finance Director	Procurement Manager	N/A	SFI 12

## 6. Clinical Governance

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>6.1 Clinical Governance Strategy</b>	Medical Director	N/A	within existing resources	CG & RM standards
<b>6.2 Quality Assurance and Improvement Strategy</b>	Medical Director	N/A	within existing resources	CG & RM standards
<b>6.3 Research Governance</b> Compliance with research governance standards  Approval of Research and Development Studies including associated clinical trials and indemnity agreements for commercial studies	Associate Medical Director	N/A	N/A	CG & RM Standards Research Governance Standards
	Associate Medical Director	N/A	N/A	Research Governance Standards
<b>6.4 Legal Claims</b>  Clinical negligence (negotiated settlements)  Personal injury claims involving negligence where legal advice has been obtained and guidance applied  All other claims	Finance Director	Chief Executive	< £25k	Scottish Government approval is required for all claims in excess of £100,000
	Finance Director	Chief Executive	< £25k	
	Chief Executive	Finance Director	> £25k	

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<p><b>6.5 Complaints</b></p> <p>Responding to complaints</p> <p>Maintenance of complaints procedures and reporting</p>	<p>Chief Executive</p> <p>Finance Director</p>	<p>Deputy Chief Executive</p> <p>Head of Corporate Governance</p>	<p>N/A</p> <p>N/A</p>	<p>Complaints guidance</p> <p>Complaints guidance</p>
<p><b>6.6 Knowledge Services</b></p>	<p>Dir.of Nursing &amp; Operations</p>	<p>N/A</p>	<p>within existing resources</p>	<p>CG &amp; HIS standards</p>

## 7. Equality & Involvement

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>7.1 Designated Director for Equality &amp; Involvement</b>	Dir. of Nursing & Operations	N/A	N/A	CG & RM standards Equality & Involvement Self Assessment
<b>7.2 Policies and Procedures</b>  Equality/Diversity (Human Rights, Race, Disability, Gender, etc)  Advocacy  Carers  Volunteering  Spiritual and Pastoral Care  Patient and Carer Information and Communications	Dir. of Nursing & Operations  Dir. of Nursing & Operations  Dir. of Nursing & Operations  Dir. of Nursing & Operations  Dir. of Nursing & Operations  Dir. of Nursing & Operations	N/A  N/A  Person Centred Improvement Lead  Person Centred Improvement Lead  Person Centred Improvement Lead  Person Centred Improvement Lead	N/A  N/A  N/A  N/A  N/A	CG & RM standards Equality & Involvement Self Assessment



## 8. Access, transfer, referral, discharge

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>8.1 Monitoring of Waiting Times</b> - Psychological Therapies  - Patient Activity and Recreational Services	Medical Director	N/A	N/A	Delivery Plan
	Dir. of Nursing & Operations	N/A	N/A	Delivery Plan
<b>8.2 Public Information on access to services</b>	Dir. of Nursing & Operations	N/A	N/A	CG & RM Standards
<b>8.3 Access Policy</b>	Medical Director	N/A	N/A	CG & RM Standards
<b>8.4 Discharge Strategy and Policy</b>	Medical Director	Associate Medical Director	N/A	CG & RM Standards
<b>8.5 Clinical Supervision Policy</b>	Medical Director & Dir. of Nursing & Operations	N/A	N/A	CG & RM Standards
<b>8.6 Consent Policy</b>	Medical Director	N/A	N/A	CG & RM Standards

## 9. Healthcare Associated Infection

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>9.1 Compliance and adherence to national standards in healthcare acquired infection</b>	Dir. of Nursing & Operations	N/A	Within available resources	Infection Control Standards SGHSCD guidance
<b>9.2 Compliance and adherence to national standards in</b>				
<b>decontamination</b>	Security Director	N/A	Within available resources	SGHSCD guidance
<b>cleaning</b>	Security Director	N/A	Within available resources	SGHSCD guidance

## 10. Health Promotion and Education

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>10.1 Health Education and Health Promotion Activities</b>	Dir. of Nursing & Operations	N/A	as per financial plan	CG & RM Standards
<b>10.2 Public Health Information dissemination</b>	Dir. of Nursing & Operations	N/A	N/A	CG & RM Standards

## 11. Information Management

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>11.1 Information Management Systems &amp; Strategy</b>	Finance Director	Head of eHealth	within programme plan	CG & RM Standards National eHealth Strategy
<b>11.2 Clinical Responsibility for eHealth Strategy</b>	Medical Director	Associate Medical Director	N/A	CG & RM Standards
<b>11.3 Information Governance Framework</b>	Finance Director	Head of eHealth	N/A	CG & RM Standards Information Governance Standards
<b>11.4 Data Protection Act</b> - patient related data - staff related data	Caldicott Guardian HR Director	Head of eHealth Head of eHealth	N/A	CG & RM Standards Information Governance Standards
<b>11.5 Freedom of Information Act</b>	Finance Director	Head of eHealth	N/A	CG & RM Standards Information Governance Standards
<b>11.6 Caldicott Guardian</b>	Medical Director	Associate Medical Director	N/A	CG & RM Standards Information Governance Standards

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>11.7 Records Management</b> - clinical records  - non clinical records	Caldicott Guardian	Health Records Manager	N/A	CG & RM Standards
	Finance Director	Health Records Manager	N/A	Information Governance Standards
<b>11.8 Information Management &amp; Technology Security</b>	Finance Director	eHealth Security Officer	N/A	CG & RM Standards Information Governance Standards
<b>11.9 Data Quality</b>	Finance Director	Health Records Manager	N/A	CG & RM Standards Information Governance Standards

## 12. Staff Governance

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>12.1 Staff Governance Standards</b> Implementation of Staff Governance Standards action plan  HR policies and procedures	HR Director	N/A	N/A	Staff Governance Standards
	HR Director	N/A	Within existing resources	PIN guidelines

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>12.2 Pay Modernisation Benefits Realisation Plans</b>	HR Director	N/A	N/A	SGHSCD guidance
<b>12.3 Workforce Planning</b>	HR Director	N/A	N/A	SGHSCD guidance
<b>12.4 Contracts of employment</b>	HR Director	N/A	N/A	Staff Governance Standards PIN guidelines
<b>12.5 Systems for Professional registration and CPD</b>	Medical Director & Dir. of Nursing & Operations	N/A	N/A	CG & RM Standards
<b>12.6 Learning and Development Plans</b>	HR Director	N/A	N/A	Staff Governance Standards Development Plan
<b>12.7 Whistleblowing Policy</b>	HR Director	N/A	N/A	PIN guidelines Counter Fraud Service Partnership Agreement

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<p><b>12.8 Disciplinary Action and Appeal</b></p> <p>a) Decision to dismiss</p> <p>b) Appeal against disciplinary action short of dismissal</p> <p>c) Appeal against disciplinary action short of dismissal (action taken by Director)</p> <p>d) Appeal against disciplinary action short of dismissal (action taken by Chief Executive)</p> <p>e) Appeal against dismissal</p> <p>f) Appeal against disciplinary action in respect of Directors</p> <p>g) Appeal against disciplinary action in respect of the Chief Executive</p>	<p>Any Director in consultation with HR Director</p> <p>Manager of Disciplinary decision maker</p> <p>Chief Executive</p> <p>Staff Governance Committee</p> <p>Chief Executive</p> <p>Remuneration Committee</p> <p>Full Board or special Committee with delegated authority</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>Subject to no involvement in disciplinary action</p> <p>Subject to members not having been involved in disciplinary action</p>
<p><b>12.9 Senior Employees Remuneration</b></p> <p>Remuneration and performance of Directors and Senior Managers</p>	<p>Remuneration Committee</p>	<p>N/A</p>	<p>N/A</p>	<p>SGHSCD guidance</p>

**13. Financial controls (subject to compliance with Standing Orders and Standing Financial Instructions)**

<b>Area of Responsibility / Duties Delegated</b>	<b>Delegated To</b>	<b>Authorised Deputy</b>	<b>Financial Value £'m</b>	<b>Constraints/Reference</b>
<b>Financial/Organisational Governance 13.1 System for funding decisions and business planning</b>	Finance Director	N/A	N/A	
<b>13.2 Preparation of Financial Plans</b>	Finance Director	Deputy Director of Finance	Allocation Letter	
<b>13.3 Preparation of budgets</b>	Finance Director	Deputy Director of Finance	Per Financial Plan	
<b>13.4 Financial Systems and Operating Procedures</b>	Finance Director	Deputy Director of Finance	N/A	
<b>13.5 Financial Performance Reporting System</b>	Finance Director	Deputy Director of Finance	N/A	
<b>13.6 Maintenance / Operation of Bank Accounts</b>	Finance Director	Deputy Director of Finance	N/A	
<b>13.7 Annual Accounts signatories</b>	Chairperson Chief Executive Finance Director	N/A	N/A	In accordance with Scottish Accounts Manual

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
13.8 Audit Certificate	Appointed Auditors	N/A	N/A	In accordance with Scottish Accounts Manual
13.9 Systems for administration of patients funds	Finance Director	Deputy Director of Finance	N/A	
13.10 Fraud, Theft and Irregularity Policy	Finance Director	Fraud Liaison Officer	N/A	



**14. Financial limits (subject to compliance with Standing Orders and Standing Financial Instructions)**

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.1 Authority to commit expenditure for which no provision has been made in approved plans/ budgets</b>	Chief Executive Finance Director	Finance Director N/A	£100k £25k	
<b>14.2 Virement of Budget within approved Resource Limit for items where no provision has been made in approved plans/ budgets</b>	Chief Executive	Finance Director	£100k	
<b>14.3 Management of Budgets</b> Responsibility for keeping expenditure within budgets a) at individual budget level (pay and non-pay)  b) at service level  c) for reserves and contingencies  d) achievement of savings	Nominated budget-holders  Directors  Finance Director  Directors Chief Executive	Named Deputies  Named Deputies  Deputy Director of Finance  Named Deputies	Budget notified  Budget notified  Savings notified	

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<p>e) Virement of Budget between Directors - per event up to £25,000 - per event over £25,000 and up to £100,000 annually</p> <p>f) Virement of Budget between Directors - non recurring -recurring</p> <p><b>14.4 Engagement of staff not on establishment</b> All staff (ie bank/agency/locums) a) where aggregate commitment in any one year is less than £5,000 b) where aggregate commitment in any one year is more than £5,000 but less than £25,000 c) where aggregate commitment in any one year is more than £25,000</p>	<p>Directors Chief Executive</p> <p>Finance Director Chief Executive</p> <p>Directors Finance Director Chief Executive</p>	<p>Named Deputies Finance Director</p> <p>N/A N/A</p> <p>Finance Director Chief Executive N/A</p>	<p>&lt; £25k &gt; £25k &lt; £100k</p> <p>&lt; £100k &lt; £100k</p> <p>&lt; £5k &gt; £5k &lt; £25k &gt; £25k</p>	<p>Subject to maximum virement limit of Chief Executive</p>
<p><b>14.5 Setting of Fees and Charges</b></p>	<p>Finance Director</p>	<p>N/A</p>	<p>N/A</p>	
<p><b>14.6 Agreement/ Licences</b></p> <p>a) Granting and termination of leases with annual rent less than £25,000 b) Granting and termination of leases with annual rent more than £25,000 c) Preparation &amp; signature of all tenancy licences for all staff subject to Board policy on accommodation</p>	<p>Finance Director CE and FD jointly Finance Director</p>	<p>N/A N/A N/A</p>	<p>&lt; £25k &gt; £25k N/A</p>	

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
d) Extensions to existing leases e) Letting of premises to outside organisations f) Approval of rent based on professional assessment	Chief Executive and Finance Director jointly  Chief Executive  Finance Director	N/A  N/A  N/A	N/A  N/A  N/A	
<b>14.7 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> a) Value over £100,000  b) Annual Value over £20,000 and up to £100,000          c) Annual Value over £15,000 and up to £20,000	Board  Chief Executive      Head of Procurement (PO only)  Finance Director    Head of Procurement (PO only)	N/A  Finance Director, Deputy Chief Exec  Procurement Team Leader, Deputy Director of Finance, Finance Director (PO only)  Chief Exec, Deputy Chief Exec  Procurement Team Leader, Deputy Director of Finance, Finance Director (PO only)	>£100k  >£20k < £100k       >£15k < £20k	Subject to containment within overall Board resources          Subject to containment within overall Board resources

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
d) Annual Value over £10,000 and up to £15,000	Budget Director	Finance Director, Chief Exec, Deputy Chief Exec	>£10k < £15k	Subject to containment within overall delegated funds for Directorate
e) Annual Value over £5,000 and up to £10,000	Head of Procurement (PO only)	Procurement Team Leader, Deputy Director of Finance, Finance Director (PO only)	>£5k < £10k	Subject to containment within overall delegated funds for budget manager
f) Annual Value over £1,000 and up to £5,000	Budget holder	Budget Manager	>£1k < £5	Subject to containment within overall delegated funds for budget holder
g) Annual Value up to £1,000	Head of Procurement (PO only)	Procurement Team Leader (PO only)  Deputy Director of Finance (PO only)	< £1k	Subject to containment within overall delegated funds for budget holder
h) Orders exceeding a 12 month period over £50,000 and up to £100,000	Chief Executive	Deputy Chief Exec, Finance Director	> £50k < £100k	Subject to containment within overall Board resources
i) Orders exceeding a 12 month period and up to £50,000	Finance Director	Chief Executive	< £50k	Subject to containment within overall Board resources

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
j) Subsequent variations to contract	Finance Director	Chief Executive	N/A	Subject to containment within delegated limits and within budget
k) Specific exceptions to above limits – Utilities – up to £25,000 - Laundry - up to £5,000 - Decontamination – up to £3,000 - Shop Trading Account – up to £5,000	Estates Manager Estates Manager Estates Manager	Estates Co-ordinator, Security Director Estates Co-ordinator Estates Co-ordinator	< £25k   	Subject to containment within budget   Countersigned by Procurement Manager (PO only)
l) Consolidated orders up to £10,000	Head of Procurement	Procurement Team Leader	< £10k	Subject to individual items authorised as above
m) Invoice matching queries	Head of Procurement / Deputy Director of Finance	Senior Management Accountant	<£100 or 10% whichever is lower	Above this level re-authorisation by the budget holder is required
n) Approval of removal expenses packages	Chief Executive	Deputy Chief Executive	<£8k	Taxable Threshold. In exceptional circumstances a higher level may be considered, reasons to be documented
<b>DELEGATION TO INDIVIDUAL OFFICERS TO BE APPROVED BY FINANCE DIRECTOR</b>				

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.8 Capital schemes</b>				
a) Non IM&T capital schemes - approval and authorisation to proceed				
-value over £ 2,000,000	Board and SGHSCD jointly	N/A	> £2.0m	HDL (2005) 16
- value between £ 500,000 and £ 2,000,000	Chief Executive and Board jointly	N/A	> £0.5m < £2.0m	Internal business case required for £ 1.0m
- value up to £ 500,000	Chief Executive	Deputy Chief Executive	< £0.5m	
- value up to £ 10,000	Finance Director	N/A	<£0.01m	
<b>b) eHealth capital schemes - approval and authorisation to proceed</b>				
-value over £ 1,000,000	Board and SGHSCD jointly	N/A	> £1.0m	HDL (2005) 16
- value between £100,000 and £ 1,000,000	Chief Executive and Board jointly	N/A	> £0.1m < £1.0m	Internal business case required for £ 0.5m
- value up to £100,000	Chief Executive	Deputy Chief Executive	< £0.1m	
- value up to £20,000	Finance Director	N/A		
- value up to £5,000	Head of eHealth	N/A		
<b>c) Selection of professional advisors</b>	Chief Executive	N/A	N/A	subject to containment within approved budget
<b>d) Approval of variations to contract</b>				
-value up to £ 100,000	Chief Executive	Deputy Chief Executive	> £25k < £100k	
- value up to £ 25,000 or 10% of approved expenditure of any scheme whichever is the lower	Security Director or Finance Director	N/A	< £25k	
- value up to £ 5,000 on up to 5 occasions between contract Project Board meetings	Programme Director	N/A	< £5k	or 10% of approved spend whichever is lower
- value up to £ 1,000 on up to 5 occasions between contract Project Board meetings	Deputy Programme Director	N/A	< £1k	

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<p><b>14.9 Quotation, Tendering, Contract and Service Level Agreement Procedures</b></p> <p>a) Quotations Three minimum quotations for goods/services for spend over £5,000 and up to £50,000</p> <p>b) Tenders Regulated tender process over £50,000 and up to £100,000</p> <p>Regulated tender process over £100,000</p> <p>c) Waiving of quotations &amp; tenders over £10,000</p> <p>d) Arrangements for opening tenders</p> <p>e) Procurement Strategy Approval for Regulated Tenders</p> <p>Contract value up to £250,000</p> <p>Contract value over £250,000</p>	<p>Head of Procurement</p> <p>Finance Director</p> <p>Chief Executive</p> <p>Chief Executive &amp; Finance Director</p> <p>Head of Procurement</p> <p>Director of Finance</p> <p>Chief Executive</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>&gt;£5k &lt; £50k</p> <p>&gt; £50k &lt; £100k</p> <p>&gt;£100k</p> <p>N/A</p> <p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>Refer to Route 1 SG Procurement Journey Process</p> <p>Refer to Route 2 SG Procurement Journey Process</p> <p>Refer to Route 3 SG Procurement Journey Process if value over £138,760 (incl. Vat)</p> <p>All Tenders are now electronic uploaded to PCS or PCS-T</p> <p>Approval to proceed with tender process</p> <p>Approval to proceed with tender process</p>

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<p><b>14.10 Condemning &amp; Disposal of Assets (excluding heritable property)</b>  <b>Items obsolete, obsolescent, redundant, irreparable or cannot be repaired cost effectively</b></p> <p>- with current /estimated purchase price up to £50,000</p> <p>- with current/estimated purchase price over £50,000</p> <p><b>14.11 Condemnations, Losses and Special Payments</b></p> <p>a) Compensation Payments made under legal obligation - ex gratia</p> <p>- over £100,000</p> <p>- between £25,000 and £100,000</p> <p>- up to £25,000</p> <p>b) Other ex-gratia payments - other payments</p> <p>- over £5,000</p> <p>- up to £5,000</p>	<p>Finance Director</p> <p>Chief Executive</p> <p>Board</p> <p>Chief Executive Finance Director</p> <p>Board Chief Executive</p>	<p>Deputy Director of Finance</p> <p>N/A</p> <p>N/A Deputy Chief Executive N/A</p> <p>N/A N/A</p>	<p>&lt; £50k</p> <p>&gt; £50k</p> <p>&gt; £100k</p> <p>&gt;£25k &lt; £100k &lt; £25k</p> <p>&gt; £ 5k &lt; £5k</p>	<p></p> <p>requires SGHSCD approval</p> <p>requires SGHSCD approval</p>



Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
c) Stores/stock losses due to - theft, fraud, arson ; incidents of the service; or disclosed at check				
- over £20,000	Board	N/A	> £20k	requires SGHSCD approval
- up to £20,000	Finance Director & Chief Executive	N/A	< £20k	
d) Routine stores write on / write off disclosed at check				
- up to £100	Deputy Director of Finance	N/A	< £100	
- over £100	Finance Director	N/A	> £100	
e) Losses of cash due to theft, fraud, overpayment and others				
- over £5,000	Board	N/A	> £5k	requires SGHSCD approval
- up to £5,000	Finance Director & Chief Executive	N/A	< £5k	
f) Abandoned Claims				
- over £5,000	Board	N/A	> £5k	requires SGHSCD approval
- up to £5,000	Finance Director & Chief Executive	N/A	< £5k	
g) Damage to buildings				
- over £20,000	Board	N/A	> £20k	requires SGHSCD approval
- up to £20,000	Finance Director & Chief Executive	N/A	< £20k	