

**THE STATE HOSPITALS BOARD FOR SCOTLAND**  
**SCHEME OF DELEGATION**  
 VERSION 19 – MARCH 2025

Version Control Log

Version	Date	Description
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 13.6 – Constraint text “subject to appointment of bankers by Board” removed 14.3 (d) – “Annually” added to Virement of Budget “per event over £25,000 and up to £100,000” 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 14.8 a) Capital value changed from £1.800 to £2,400 14.8 b) eHealth capital value added – value up to £4,000 and value up to £24,000 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 1uthorized 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.

Version	Date	Description
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 Security11.8 – change title of 2uthorized 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
18	April 2024	Insertion of new clause 14.1 re approval of expenditure in excess of SG annual allocation Updated Director titles (Nursing & Operations, Workforce, Security Estates and Resilience) Approved by Audit and Risk Committee 21 March 2024 Approved by Board 25 April 2024

Version	Date	Description
19	March 2025	For approval by Audit and Risk Committee 27 March 2025

## **1. DELEGATION OF POWERS**

### **1.1 Delegation to Committees**

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.

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**

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.

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.

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.

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**

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**

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**

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.

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.

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.

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 Director of Finance and eHealth.
3.1.1	CE	Submit to the Board an annual strategic plan (currently "Annual Delivery Plan" - formerly "Remobilisation Plan" 2021-2023 and "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 and Risk 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 FOR SCOTLAND SCHEME OF DELEGATION

### 1. Organisational Scope / Profile

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

### 2. Corporate Governance

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
2.1 Maintenance of Register of Board Member Interests	Chief Executive	N/A	N/A	Standing Orders A4
2.2 Scheme of Delegation Responsibility for preparation and update of Scheme	Chief Executive	Director of Finance & eHealth ("Finance Director")	N/A	CG & RM standards, SG standards, Governance Statement
2.4 Distribution of all relevant new legislation, regulations, good practice and case law	Chief Executive	N/A	N/A	CG & RM standards

### 3. Communications

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>3.1 Preparation of Communications Strategy - Overall communications framework</b>	Chief Executive	Head of Communications	N/A	-
<b>3.1 Preparation of Communications Strategy - Internal (staff)</b>	Chief Executive	Head of Communications	N/A	SG Standards
<b>3.1 Preparation of Communications Strategy - External</b>	Chief Executive	Head of Communications	N/A	CG & RM Standards
<b>3.1 Preparation of Communications Strategy - Patients and Carers</b>	Director of Nursing	Person Centred Improvement Lead	N/A	CG & RM Standards

#### 4. Planning and Performance

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>4.1 Preparation and Implementation of the Delivery Plan</b>	Chief Executive	Finance Director	as per supporting Financial Plan	SGHSCD letter CG & RM standards
<b>4.2 Preparation of Corporate Objectives, Targets, Measures</b>	Chief Executive	Finance Director	as above	SGHSCD letter CG & RM standards
<b>4.3 Performance management systems</b>	Finance Director	Head of Corporate Planning & Business Support	N/A	CG & RM standards
<b>4.4 Service Level Agreements with other Health Boards</b>	Chief Executive	Finance Director	all	CG & RM standards
<b>4.5 Partnership Agreements</b>	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 and Resilience ("Security Director")	N/A	CG & RM standards Statement of Internal Control
<b>5.2 Policies and Procedures - Risk Management</b>	Security Director	Risk Manager	N/A	CG & RM standards
<b>5.2 Policies and Procedures - Child Protection</b>	Director of Nursing	N/A	N/A	-
<b>5.2 Policies and Procedures - Prescribing</b>	Associate Medical Director	N/A	N/A	HDL(2007)12 Safer management of controlled drugs - Accountable Officer status delegated to Associate Medical Director
<b>5.2 Policies and Procedures - Health and Safety</b>	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	Head of Procurement	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	Associate Medical Director	N/A	N/A	CG & RM Standards Research Governance Standards
<b>6.3 Research Governance</b> - Approval of Research and Development Studies including associated clinical trials and indemnity agreements for commercial studies	Associate Medical Director	N/A	N/A	Research Governance Standards
6.4 Legal Claims - Clinical negligence (negotiated settlements)	Finance Director	Chief Executive	< £25k	Scottish Government approval is required for all claims in excess of £100,000
6.4 Legal Claims - Personal injury claims involving negligence where legal advice has been obtained and guidance applied	Finance Director	Chief Executive	< £25k	Scottish Government approval is required for all claims in excess of £100,000
6.4 Legal Claims - All other claims	Chief Executive	Finance Director	> £25k	Scottish Government approval is required for all claims in excess of £100,000
6.5 Complaints - Responding to complaints	Chief Executive	Deputy Chief Executive	N/A	Complaints guidance
6.5 Complaints - Maintenance of complaints procedures and reporting	Finance Director	Head of Corporate Planning & Business Support	N/A	Complaints guidance
<b>6.6 Knowledge Services</b>	Director of Nursing	N/A	within existing resources	CG & HIS standards

## 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>	Director of Nursing	N/A	N/A	CG & RM standards Equality & Involvement Self-Assessment
<b>7.2 Policies and Procedures - Equality/Diversity (Human Rights, Race, Disability, Gender, etc)</b>	Director of Nursing	N/A	N/A	CG & RM standards Equality & Involvement Self-Assessment
7.2 Policies and Procedures - Advocacy	Director of Nursing	N/A	N/A	CG & RM standards Equality & Involvement Self-Assessment
7.2 Policies and Procedures - Carers	Director of Nursing	Person Centred Improvement Lead	N/A	CG & RM standards Equality & Involvement Self-Assessment
7.2 Policies and Procedures - Volunteering	Director of Nursing	Person Centred Improvement Lead	N/A	CG & RM standards Equality & Involvement Self-Assessment
7.2 Policies and Procedures - Spiritual and Pastoral Care	Director of Nursing	Person Centred Improvement Lead	N/A	CG & RM standards Equality & Involvement Self-Assessment
7.2 Policies and Procedures - Patient and Carer Information and Communications	Director of Nursing	Person Centred Improvement Lead	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 - Psychological Therapies</b>	Medical Director	N/A	N/A	Delivery Plan
<b>8.1 Monitoring of Waiting Times - Patient Activity and Recreational Services</b>	Director of Nursing	N/A	N/A	Delivery Plan
<b>8.2 Public Information on access to services</b>	Director of Nursing	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 & Director of Nursing	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
9.1 Compliance and adherence to national standards in healthcare acquired infection	Director of Nursing	N/A	Within available resources	Infection Control Standards SGHSCD guidance
9.2 Compliance and adherence to national standards in decontamination	Security Director	N/A	N/A	SGHSCD guidance
9.2 Compliance and adherence to national standards in cleaning	Security Director	N/A	N/A	SGHSCD guidance

## 10. Health Promotion and Education

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

## 11. Information Governance

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 - patient related data</b>	Caldicott Guardian	Head of eHealth	N/A	CG & RM Standards Information Governance Standards
<b>11.4 Data Protection Act - staff related data</b>	Director of Workforce	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
<b>11.7 Records Management - clinical records</b>	Caldicott Guardian	Health Records Manager	N/A	CG & RM Standards
<b>11.7 Records Management - non clinical records</b>	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

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
11.9 Data Quality	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	Director of Workforce	N/A	N/A	Staff Governance Standards
<b>12.1 Staff Governance Standards -</b> HR policies and procedures	Director of Workforce	N/A	Within existing resources	PIN guidelines
<b>12.2 Pay Modernisation Benefits Realisation Plans</b>	Director of Workforce	N/A	N/A	SGHSCD guidance
<b>12.3 Workforce Planning</b>	Director of Workforce	N/A	N/A	GHSCD guidance
<b>12.4 Contracts of employment</b>	Director of Workforce	N/A	N/A	Staff Governance Standards PIN guidelines
<b>12.5 Systems for Professional registration and CPD</b>	Medical Director & Director of Nursing	N/A	N/A	CG & RM Standards
<b>12.6 Learning and Development Plans</b>	Director of Workforce	N/A	N/A	Staff Governance Standards Development Plan
<b>12.7 Whistleblowing Policy</b>	Director of Workforce	N/A	N/A	PIN guidelines Counter Fraud Service Partnership Agreement
<b>12.8 Disciplinary Action and Appeal</b> a) Decision to dismiss	Any Director in consultation with Director of Workforce	N/A	N/A	-

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

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

### 13. Financial controls (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>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
<b>13.8 Audit Certificate</b>	Appointed Auditors	N/A	N/A	In accordance with Scottish Accounts Manual
<b>13.9 Systems for administration of patients' funds</b>	Finance Director	Deputy Director of Finance	N/A	-
<b>13.10 Fraud, Theft and Irregularity Policy</b>	Finance Director	Fraud Liaison Officer	N/A	-

**14. Financial limits (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>14.1 Authority to commit expenditure in excess of SG annual budget allocation</b>	Board	Chief Executive	-	-
<b>14.2 Authority to commit expenditure for which no provision has been made in approved plans/ budgets</b>	Chief Executive Finance Director	Finance Director	£100k £25k	-
<b>14.3 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>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets a) at individual budget level (pay and non-pay)	Nominated budget-holders	Named Deputies	Budget notified	-
<b>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets b) at service level	Directors	Named Deputies	Budget notified	-
<b>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets c) for reserves and contingencies	Finance Director	Dep'y Director of Finance	-	-
<b>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets d) achievement of savings	Directors Chief Executive	Named Deputies	Savings notified	-



Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets e) Virement of Budget between Directors - per event up to £25,000	Directors	Named Deputies	< £25k	Subject to maximum virement limit of Chief Executive
<b>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets e) Virement of Budget between Directors - per event over £25,000 and up to £100,000 annually	Chief Executive	Finance Director	> £25k < £100k	Subject to maximum virement limit of Chief Executive
<b>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets f) Virement of Budget between Directors - non recurring	Finance Director	N/A	< £100k	Subject to maximum virement limit of Chief Executive
<b>14.4 Management of Budgets</b> Responsibility for keeping expenditure within budgets f) Virement of Budget between Directors - recurring	Chief Executive	N/A	< £100k	Subject to maximum virement limit of Chief Executive
<b>14.5 Engagement of staff not on establishment</b> All staff (i.e. bank/agency/locums) a) where aggregate commitment in any one year is less than £5,000	Directors	Finance Director	< £5k	Subject to maximum virement limit of Chief Executive
<b>14.5 Engagement of staff not on establishment</b> All staff (i.e. bank/agency/locums) b) where aggregate commitment in any one year is more than £5,000 but less than £25,000	Finance Director	Chief Executive	> £5k < £25k	Subject to maximum virement limit of Chief Executive
<b>14.5 Engagement of staff not on establishment</b> All staff (i.e. bank/agency/locums) c) where aggregate commitment in any one year is more than £25,000	Chief Executive	N/A	> £25k	Subject to maximum virement limit of Chief Executive

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.6 Setting of Fees and Charges</b>	Finance Director	N/A	N/A	-
<b>14.7 Agreement/ Licences</b> a) Granting and termination of leases with annual rent less than £25,000	Finance Director	N/A	< £25k	-
<b>14.7 Agreement/ Licences</b> b) Granting and termination of leases with annual rent more than £25,000	CE and FD jointly	N/A	> £25k	-
<b>14.7 Agreement/ Licences</b> c) Preparation & signature of all tenancy licences for all staff subject to Board policy on accommodation	Finance Director	N/A	N/A	-
<b>14.7 Agreement/ Licences</b> d) Extensions to existing leases	Chief Executive and Finance Director jointly	N/A	N/A	-
<b>14.7 Agreement/ Licences</b> e) Letting of premises to outside organisations	Chief Executive	N/A	N/A	-
<b>14.7 Agreement/ Licences</b> f) Approval of rent based on professional assessment	Finance Director	N/A	N/A	-
<b>14.8 Non-Pay Revenue Expenditure – Requisitioning / Ordering of Goods and Services</b> a) Value over £100,000	Board	N/A	>£100k	Subject to containment within overall Board resources

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.8 Non-Pay Revenue Expenditure – Requisitioning / Ordering of Goods and Services</b> b) Annual Value over £20,000 and up to £100,000	Chief Executive and Head of Procurement (PO only)	Finance Director, Deputy Chief Exec, Procurement Team Leader, Deputy Director of Finance, Finance Director (PO only)	>£20k < £100k	Subject to containment within overall Board resources
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> c) Annual Value over £15,000 and up to £20,000	Finance Director and Head of Procurement (PO only)	Chief Exec, Deputy Chief Exec, Procurement Team Leader, Deputy Director of Finance, Finance Director (PO only)	>£15k < £20k	Subject to containment within overall Board resources
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> 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
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> d) Annual Value over £10,000 and up to £15,000	Head of Procurement (PO only)	Procurement Team Leader, Deputy Director of Finance, Finance Director (PO only)	>£10k < £15k	Subject to containment within overall delegated funds for Directorate
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> e) Annual Value over £5,000 and up to £10,000	Budget Manager	Budget Director	>£5k < £10k	Subject to containment within overall delegated funds for budget manager
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> e) Annual Value over £5,000 and up to £10,000	Head of Procurement (PO only)	Procurement Team Leader, Deputy Director of Finance (PO only)	>£5k < £10k	Subject to containment within overall delegated funds for Directorate
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> 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

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> f) Annual Value over £1,000 and up to £5,000	Head of Procurement (PO only)	Procurement Team Leader (PO only) and Deputy Director of Finance (PO only)	>£1k < £5	Subject to containment within overall delegated funds for Directorate
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> g) Annual Value up to £1,000	Budget holder	Budget Manager	< £1k	Subject to containment within overall delegated funds for budget holder
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> g) Annual Value up to £1,000	Head of Procurement (PO only)	Procurement Team Leader (PO only) and Deputy Director of Finance (PO only)	< £1k	Subject to containment within overall delegated funds for budget holder
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> 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
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> i) Orders exceeding a 12-month period and up to £50,000	Finance Director	Chief Executive	< £50k	Subject to containment within overall Board resources
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> j) Subsequent variations to contract	Finance Director	Chief Executive	N/A	Subject to containment within delegated limits and within budget
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> k) Specific exceptions to above limits – Utilities – up to £25,000	Estates Manager	Estates Co-ordinator, Security Director	< £25k	Subject to containment within budget

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> k) Specific exceptions to above limits - Laundry - up to £5,000	Estates Manager	Estates Co-ordinator	< £25k	-
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> k) Specific exceptions to above limits - Decontamination – up to £3,000	Estates Manager	Estates Co-ordinator	< £25k	-
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> k) Specific exceptions to above limits - Shop Trading Account – up to £5,000	Designated budget holders	N/A	< £5k	Countersigned by Procurement Manager (PO only)
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> l) Consolidated orders up to £10,000	Head of Procurement	Procurement Team Leader	< £10k	Subject to individual items authorised as above
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> 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
<b>14.8 Non-Pay Revenue Expenditure - Requisitioning/ Ordering of Goods and Services</b> 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>14.9 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
<b>14.9 Capital schemes</b> a) Non-IM&T capital schemes - approval and authorisation to proceed - 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

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.9 Capital schemes</b> a) Non-IM&T capital schemes - approval and authorisation to proceed - value up to £ 500,000	Chief Executive	Deputy Chief Executive	< £0.5m	-
<b>14.9 Capital schemes</b> a) Non-IM&T capital schemes - approval and authorisation to proceed - 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
<b>b) eHealth capital schemes - approval and authorisation to proceed</b> - 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
<b>b) eHealth capital schemes - approval and authorisation to proceed</b> - value up to £100,000	Chief Executive	Deputy Chief Executive	< £0.1m	-
<b>b) eHealth capital schemes - approval and authorisation to proceed</b> - value up to £20,000	Finance Director	N/A	N/A	-
<b>b) eHealth capital schemes - approval and authorisation to proceed</b> - value up to £5,000	Head of eHealth	N/A	N/A	Subject to containment within approved budget
<b>c) Selection of professional advisors</b>	Chief Executive	N/A	N/A	Subject to containment within approved budget

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>d) Approval of variations to contract</b> -value up to £ 100,000	Chief Executive	Deputy Chief Executive	> £25k < £100k	-
<b>d) Approval of variations to contract</b> - 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	or 10% of approved spend whichever is lower
<b>d) Approval of variations to contract</b> - 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
<b>d) Approval of variations to contract</b> value up to £ 1,000 on up to 5 occasions between contract Project Board meetings	Deputy Programme Director	N/A	< £1k	or 10% of approved spend whichever is lower
<b>14.10 Quotation, Tendering, Contract and Service Level Agreement Procedures</b> a) Quotations Three minimum quotations for goods/services for spend over £5,000 and up to £50,000	Head of Procurement	N/A	>£5k < £50k	Refer to Route 1 SG Procurement Journey Process
<b>14.10 Quotation, Tendering, Contract and Service Level Agreement Procedures</b> b) Tenders Regulated tender process over £ £50,000 and up to £100,000	Finance Director	N/A	> £50k < £100k	Refer to Route 2 SG Procurement Journey Process
<b>14.10 Quotation, Tendering, Contract and Service Level Agreement Procedures</b> b) Tenders Regulated tender process over £100,000	Chief Executive	N/A	>£100k	Refer to Route 3 SG Procurement Journey Process if value over £138,760 (incl. Vat)
<b>14.10 Quotation, Tendering, Contract and Service Level Agreement Procedures</b> c) Waiving of quotations & tenders over £10,000	Chief Executive & Finance Director	N/A	N/A	-

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.10 Quotation, Tendering, Contract and Service Level Agreement Procedures</b> d) Arrangements for opening tenders	Head of Procurement	N/A	N/A	All Tenders are now electronic uploaded to PCS or PCS-T
<b>14.10 Quotation, Tendering, Contract and Service Level Agreement Procedures</b> e) Procurement Strategy Approval for Regulated Tenders Contract value up to £250,000	Director of Finance	N/A	N/A	Approval to proceed with tender process
<b>14.10 Quotation, Tendering, Contract and Service Level Agreement Procedures</b> e) Procurement Strategy Approval for Regulated Tenders Contract value up to £250,000 Contract value over £250,000	Chief Executive	N/A	N/A	Approval to proceed with tender process
<b>14.11 Condemning &amp; Disposal of Assets (excluding heritable property)</b> <b>Items obsolete, obsolescent, redundant, irreparable or cannot be repaired cost effectively</b> - with current /estimated purchase price up to £50,000	Finance Director	Deputy Director of Finance	< £50k	-
<b>14.11 Condemning &amp; Disposal of Assets (excluding heritable property)</b> <b>Items obsolete, obsolescent, redundant, irreparable or cannot be repaired cost effectively</b> - with current/estimated purchase price over £50,000	Chief Executive	N/A	> £50k	-
<b>14.12 Condemnations, Losses and Special Payments</b> a) Compensation Payments made under legal obligation - ex gratia - over £100,000	Board	N/A	> £100k	Requires SGHSCD approval



Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.12 Condemnations, Losses and Special Payments</b> a) Compensation Payments made under legal obligation - ex gratia - between £25,000 and £100,000	Chief Executive	Deputy Chief Executive	>£25k < £100k	-
<b>14.12 Condemnations, Losses and Special Payments</b> a) Compensation Payments made under legal obligation - ex gratia - up to £25,000	Finance Director	N/A	< £25k	-
<b>14.12 Condemnations, Losses and Special Payments</b> b) Other ex-gratia payments - other payments - over £5,000	Board	N/A	> £ 5k	Requires SGHSCD approval
<b>14.12 Condemnations, Losses and Special Payments</b> b) Other ex-gratia payments - other payments - up to £5,000	Chief Executive	N/A	< £5k	-
<b>14.12 Condemnations, Losses and Special Payments</b> 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
<b>14.12 Condemnations, Losses and Special Payments</b> c) Stores/stock losses due to - theft, fraud, arson ; incidents of the service; or disclosed at check - up to £20,000	Finance Director & Chief Executive	N/A	< £20k	-
<b>14.12 Condemnations, Losses and Special Payments</b> - d) Routine stores write on / write off disclosed at check - up to £100	Deputy Director of Finance	N/A	< £100	-

Area of Responsibility / Duties Delegated	Delegated To	Authorised Deputy	Financial Value £'m	Constraints/Reference
<b>14.12 Condemnations, Losses and Special Payments</b> d) Routine stores write on / write off disclosed at check - over £100	Finance Director	N/A	> £100	-
<b>14.12 Condemnations, Losses and Special Payments</b> e) Losses of cash due to theft, fraud, overpayment and others - over £5,000	Board	N/A	> £5k	Requires SGHSCD approval
<b>14.12 Condemnations, Losses and Special Payments</b> e) Losses of cash due to theft, fraud, overpayment and others - up to £5,000	Finance Director & Chief Executive	N/A	< £5k	-
<b>14.12 Condemnations, Losses and Special Payments</b> f) Abandoned Claims - over £5,000	Board	N/A	> £5k	Requires SGHSCD approval
<b>14.12 Condemnations, Losses and Special Payments</b> f) Abandoned Claims - up to £5,000	Finance Director & Chief Executive	N/A	< £5k	-
<b>14.12 Condemnations, Losses and Special Payments</b> g) Damage to buildings - over £20,000	Board	N/A	> £20k	Requires SGHSCD approval
<b>4.12 Condemnations, Losses and Special Payments</b> g) Damage to buildings - up to £20,000	Finance Director & Chief Executive	N/A	< £20k	-

#### DELEGATION TO INDIVIDUAL OFFICERS TO BE APPROVED BY FINANCE DIRECTOR