

**Scheme of Delegation**

Agreed and approved by the

NHSBSA Board on 29 September 2022

Due for review in September 2023

**Issue Sheet**

|  |  |
| --- | --- |
| Document reference | GRA 008 |
| Document location | Governance, Risk and Assurance (My Hub) |
| Title | Scheme of Delegation |
| Author | Alyx Maving |
| Owner | Michael Brodie |
| Issued to | The Hub / NHSBSA Staff / NHSBSA Website |
| Reason issued | For action |
| Last reviewed | 29/09/2022 |
| Date of Wellbeing and Inclusion Analysis | N/A |
| Date of Accessibility Review | 12/09/2022 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Version** | **Date** | **Amended by** | **Approved by** | **Details of amendments** |
| 1 | 29/09/2022 | Alyx Maving | NHSBSA Board | Annual review and addition of corporate cover sheet. Minor updates to job roles and table of Directions, |
|  |  |  |  |  |

**1. Purpose**

This document provides reference to areas of delegated responsibility as defined in the Secretary of State’s Directions (Table 1) and NHS Business Services Authority Standing Financial Instructions (Table 2).

**2. Definitions**

i. “CE” means the Chief Executive Officer of the NHSBSA

ii. “EDFCE” means the Executive Director of Finance, Commercial and Estates of the NHSBSA

iii. “EDPCS” means the Executive Director of People and Corporate Services of the NHSBSA

iv. ‘COO’ means the Chief Operating Officer of the NHSBSA

v. “ARC” means the sub-Committee of the NHSBSA Board, known as the

Audit and Risk Management Committee

vi. “ARC Chair” means the chairperson of the NHSBSA’s Audit and Risk

Management Committee

vii. “HoIA” means the Head of Internal Audit

**3. Table 1: Scheme of delegation implied by directions**

| **Ref** | **Delegated To** | **Powers Delegated** |
| --- | --- | --- |
| NHSBSA Directions –  Schedule 2 | COO | Ensure compliance with directions in  relation to the NHS Injury Benefit  Scheme. |
| NHSBSA Directions –  Schedule 2 | COO | Ensure compliance with directions in relation to the NHS Pension Scheme. |
| NHSBSA Directions –  Schedule 3 | COO | Ensure compliance with directions in  relation to Total Reward Statements. |
| Pharmaceutical  Directions | Director of Primary  Care Services | Ensure compliance with directions. |
| Student Services Directions | COO | Ensure compliance with directions. |
| Hosting and Shared  Services Directions | COO | Ensure compliance with directions. |
| Dental Directions | Director of Primary  Care Services | Ensure compliance with directions. |
| Recovery of Charges, Penalty Charges Directions | COO | Ensure compliance with directions. |
| Infected Blood  Payments Scheme  Directions | COO | Ensure compliance with directions |
| Directions to NHS  Trusts and Special Health Authorities in  respect of Counter  Fraud 2017 | EDFCE | Ensure compliance with directions. |
| NHS Jobs Directions  (letter) | COO | Ensure compliance with directions. |
| Electronic Staff Records  Directions | COO | Ensure compliance with directions. |
| Former British Child  Migrants Payment  Scheme Directions | COO | Ensure compliance with directions. |
| National Supply Disruption Response Directions | COO | Ensure compliance with directions. |
| Coronavirus Life Assurance Scheme Directions | COO | Ensure compliance with directions. |
| Immigration Health Surcharge Reimbursement Scheme Directions (and subsequent amendment Directions). | COO | Ensure compliance with directions. |
| Student Services and Miscellaneous Amendments – Cross-Border Healthcare Directions | COO | Ensure compliance with directions. |
| Vaccine Damage Payments Scheme Directions | Director of Primary Care Services | Ensure compliance with directions. |
| Healthy Start Scheme Directions | COO | Ensure compliance with directions. |
| Dental Patient Surveys Directions | Director of Primary Care Services | Ensure compliance with directions. |
| National Database Directions | Director of Primary Care Services | Ensure compliance with directions. |
| Nursery Milk Scheme Directions | COO | Ensure compliance with directions. |

**4. Table 2: Scheme of delegation implied by standing financial instructions**

| **SFI Ref** | **Delegated To** | **Powers Delegated** |
| --- | --- | --- |
| **2. Introduction** | | |
| 2.2.2.1 | CE | Overall executive responsibility for NHSBSA’s activities and meeting resource and cash limits |
| 2.2.2.2, 2.2.2.3 | EDFCE | Responsible for financial activities, policies and controls |
| 2.2.2.4 | EDFCE | Ensure staff are notified of Standing Financial  Instructions (SFIs) responsibilities |
| 2.2.2.5 | EDFCE | Ensure a system is in place whereby budget holders,  budget managers and those staff involved in dealing directly with contractors/suppliers can confirm that they have read and understood the SFIs. This will include relevant new appointees. |
| 2.2.3.1 | EDFCE | Responsible for the implementation of the NHSBSA’s  financial policies and for coordinating any corrective action necessary to further these policies |
| 2.2.3.1 | EDFCE | Maintain an effective system of financial control |
| 2.2.3.1 | EDFCE | Ensure sufficient records are maintained in relation to  NHSBSA’s transactions |
| 2.2.3.1 | EDFCE | Manage the approach to fraud and physical security |
| 2.2.3.2 | EDFCE | Provide advice on the financial position of the NHSBSA  to the Board and relevant officers, including Accounting Officer Assessments |
| 2.2.3.2 | EDFCE | Responsible for preparation and maintenance of  accounting records |
| 2.2.3.4 | EDFCE | Ensure cash is drawn from the DHSC for approved  expenditure at the time of need only |
| 2.2.4.1 | EDPCS | Responsible for an annual review of the SFIs |
| 2.2.4.1 | EDPCS | Responsible for production of the NHSBSA’s Annual Report |
| 2.2.4.1 | EDPCS | Ensure an adequate process is in place for the  NHSBSA’s credit card |
| 2.2.4.1 | EDPCS | Maintain a register of interests, gifts and hospitality for  NHSBSA Board members |
| 2.2.4.1 | EDPCS | Maintain a register of interests, employment, gifts and  hospitality for NHSBSA employees |
| 2.2.4.1 | EDPCS | Oversee the internal and external audit arrangements |
| 2.2.4.1 | EDPCS | Oversee information governance and security as Senior Information Risk Officer (SIRO) |
| 2.2.5 | Board Members, Leadership Team and all Colleagues | Responsible for the security of the NHSBSA’s property;  avoiding loss; exercising economy, efficacy and efficiency in the use of resources; conforming with SOs, SFIs, Scheme of Delegation and Financial Procedures and report any irregularities to the NHSBSA Loss and Fraud Prevention Team or via the Freedom to Speak Up: Raising Concerns (Whistleblowing) Policy |
| 2.2.6.1 | ARC | Provide an independent and objective view of internal  control to the Board |
| 2.2.6.2 | ARC Chair | Report evidence of ultra vires transactions, evidence of improper acts or other important matters to the EDFC and CE. If the matter is not resolved, the matter will be raised at a full meeting of the Board. |
| **3. Preparation, approval and control of the business plan, budgets and estimates** | | |
| 3.1 | EDFCE | Prepare and submit financial plans in accordance with  DHSC requirements. |
| 3.2 | EDFCE | Ensure that financial details contained within service  agreements of contracts and Memorandums of Understanding (MOUs) are consistent with the requirement to balance income and expenditure |
| 3.3 | CE | Compile and submit annual business plan to NHSBSA  Board |
| 3.4 –  3.10 | EDFCE | Compile financial estimates, forecasts and monitor  spending and report on exceptions |
| 3.11 | CE | Establish delegated budgeting control framework |
| 3.12 | Budget Holder | Ensure spending remains with the delegated budget and take appropriate corrective action to address over/underspending. Ensure prior consent of the CE for any likely overspending or reduction of income. |
| 3.12 | Budget Holder | Ensure contracts for goods, suppliers and services are awarded in accordance with the Public Contract  Regulations 2015 and the SFIs |
| 3.15 | EDFCE | Inform CE of financial consequences of changes in  policy, pay awards and other events affecting budgets and advise on the financial and economic aspects of future plans and projects |
| 3.17 | CE | Ensure appropriate financial monitoring forms are  submitted to the requisite monitoring organisation |
| **4. Annual report and accounts** | | |
| 4 | EDFCE & EDPCS | Prepare, and submit the Annual Report and Accounts  in accordance with DHSC guidance |
| **5. Banking arrangements** | | |
| 5.1 - 5.6 | EDFCE | Responsible for managing the NHSBSA’s banking arrangements, ensuring appropriate arrangements are in place to meet the NHSBSA’s needs |
| 5.2 | ARC | Approve banking arrangements as required |
| **6. Capital investment, fixed asset registers and security of assets** | | |
| 6.1.1 | CE | Ensure adequate appraisal process in place for determining capital expenditure priorities |
| 6.1.2 | CE | Ensure that a Business Case (or an appropriately agreed equivalent business justification) is produced in line with NHSBSA guidance for capital expenditure proposals |
| 6.1.2 | EDFCE | Certify the costs and revenue consequences of  Business Cases for capital expenditure proposals |
| 6.1.3 | CE | Ensure all Business Cases (or appropriately agreed equivalent business justification) for capital expenditure are approved in line with delegated limits set out in the  DHSC Schedule of Delegation |
| 6.1.4 | EDFCE | Issue procedures for the regular reporting of  expenditure and commitments against authorised expenditure |
| 6.1.5 | EDFCE | Issue procedures governing the financial management  of capital investment projects and valuation |
| 6.2.1 | CE | Maintain the Register of Assets and the Register of  Inventory Items |
| 6.2.2 | Colleague | Refer persistent breach of agreed security practices to  EDFCE |
| 6.2.2 | EDFCE | Determine necessary action in the case of persistent  breach of agreed security practices |
| 6.2.3 | CE | Define the items of equipment to be recorded on either  the Fixed Asset Register or the Inventory Register and Business Asset Registers |
| 6.2.6 | EDFCE | Approve procedures for reconciling balances on fixed  asset accounts against balances on fixed asset registers |
| 6.2.7, 6.2.8 | Budget Holder | Ensure the Asset Register for their area(s) is checked as a minimum at end of Month 9 and Month 12 and that this reconciles with the Asset Register held by Finance. Inform the EDFCE of any instances where items have been transferred from one part of the NHSBSA to another. |
| 6.2.9 | EDFCE | Maintain register of properties owned or leased by the  NHSBSA in accordance with the DHSC Group Accounting Manual |
| 6.3.1 | EDFCE | Approve asset control procedures |
| **8. Security of cash, cheques, credit cards and other negotiable instruments** | | |
| 8.4 | EDFCE | Prescribe the system for the transporting of cash |
| 8.10 | EDFCE | Ensure relevant colleagues are informed of their  responsibilities and duties for the collection, handling or disbursement of cash, cheques and other monies. |
| 8.12.3 | EDPCS | Consider each use of the credit card and where appropriate, approve |
| **9. Payment of staff** | | |
| 9.1 | CE | Approve changes to funded establishment where necessary |
| 9.2.1 | EDPCS | Authorise the engagement, re-engagement or re-grading of employees, as appropriate |
| 9.2.2 | EDPCS | Ensure appropriate arrangements for determination of  commencing pay rates and terms and conditions are in place for employees |
| 9.3 | EDFCE | Ensure appropriate arrangements for payment of staff  are in place |
| 9.4 | EDPCS | Ensure all employees are issued with a contract of  employment |
| **10. Payment of accounts** | | |
| 10 | EDFCE | Responsible for the prompt payment of directed functions, accounts and claims. |
| **11. Income** | | |
| 11.1 | EDFCE | Ensure appropriate procedures are in place for the receipt of income |
| 11.2.1 | EDFCE | Approve and regularly review the level of all fees and  charges other than those determined by the DHSC or statute |
| 11.2.2 | CE | Approve the pricing of the NHSBSA’s goods and  services on the advice of the EDFC in line with national guidelines |
| 11.3 | EDFCE | Ensure appropriate arrangements for debt recovery are  in place |
| **12. Disposal or sale of assets/inventory items** | | |
| 12 | EDFCE | Ensure appropriate procedures are in place for the disposal or sale of assets and inventory items |
| **13. Buying supplies, works and services** | | |
| 13.1.2 | EDFCE | Maintain Procurement Operating Procedures across the NHSBSA |
| 13.2.4 | EDFCE | Ensure aggregation rules are effective across the  NHSBSA |
| 13.3.1 -  13.3.2 | EDFCE | Audit contractual commitments to suppliers up to  £5,000 from time to time |
| 13.6.3 | Leadership Team | Approve the acceptance of non-competitive offers between £5,000 and £10,000 |
| 13.6.4 | CE/EDFCE | Approve the acceptance of non-competitive offers above the value of £10,000 |
| 13.9.2 | Budget Holder | Ensure spending remains within the sum of their  delegated budget |
| 13.9.3 | Officer with delegated authority | Ensure necessary approvals are in place prior to  making a commitment to a supplier and complete records are maintained |
| **14. Internal Audit** | | |
| 14.1 | EDPCS | Ensure appropriate Internal Audit arrangements are in place |
| 14.2 | HoIA | Responsible for internal audit function |
| 14.3 | Management | Responsible for establishing systems of internal control |
| 14.6 | Loss and Fraud Prevention Team | Investigate irregularities concerning cash, stores or other property of the NHSBSA, or any suspected irregularities or misappropriation |
| 14.7 | EDPCS | Refer audit reports to the appropriate officers |
| **15. Losses and special payments** | | |
| 15 | EDFCE | Prepare procedural instructions and maintain a register for losses and special payments |
| 15.3 | Colleague | Inform respective Director of any suspected loss, who must immediately inform the CE and EDFC |
| **16. Counter fraud** | | |
| 16.1.2 | CE & EDFCE | Monitor and ensure compliance as per the Secretary of  State’s Directions in respect of Counter Fraud 2017, Cabinet Office Functional Standards on Counter Fraud, and in line with guidance provided by NHS Counter Fraud Authority. |
| **Appendix 1 Scheme of Delegation** | | |
| App1 | Budget Holder | Authorise commitments via Contract Award Report up  to £10,000 |
| App1 | Head of Commercial Services | Authorise commitments via Contract Award Report to up to £250,000 |
| App1 | EDFCE | Authorise commitments via Contract Award Report up  to £500,000 |
| App1 | CE | Authorise commitments via Contract Award Report up  to £1,000,000 |
| App1 | CE | Authorise commitments via Contract Award Report  over £1,000,000 |