Agenda Item 19b

The Queen Elizabeth Hospital King's Lynn
NHS Foundation Trust

SCHEME OF DELEGATION

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
1	DIRECTOR OF FINANCE & RESOURCES	Approval of all financial procedures.
2	DIRECTOR OF FINANCE & RESOURCES	Advice on interpretation or application of SFIs.
3	ALL MEMBERS OF THE BOARD AND ALL EMPLOYEES	Duty to disclose any non-compliance with these Standing Financial Instructions to the Director of Finance & Resources as soon as possible.
4	CHIEF EXECUTIVE	Responsible as the Accounting Officer to ensure financial targets and obligations are met and have overall responsibility for the System of Internal Control.
5	CHIEF EXECUTIVE & DIRECTOR OF FINANCE & RESOURCES	Accountable for financial control but will, as far as possible, delegate their detailed responsibilities.
6	CHIEF EXECUTIVE	To ensure all Board members, officers and employees, present and future, are notified of and understand Standing Financial Instructions.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
7	DIRECTOR OF FINANCE & RESOURCES	Responsible for: a) Implementing the Trust's financial policies and coordinating corrective action; b) Maintaining an effective system of financial control including ensuring detailed financial procedures and systems are prepared and documented. c) Ensuring that sufficient records are maintained to explain Trust's transactions and financial position; d) Providing financial advice to members of Board and staff; e) Maintaining such accounts, certificates etc. as are required for the Trust to carry out its statutory duties.
8	ALL MEMBERS OF THE BOARD AND EMPLOYEES	Responsible for security of the Trust's property, avoiding loss, exercising economy and efficiency in using resources and conforming to Standing Orders, Financial Instructions and financial procedures.
9	CHIEF EXECUTIVE	Ensure that any contractor or employee of a contractor who is empowered by the Trust to commit the Trust to expenditure or who is authorised to obtain income are made aware of these instructions and their requirement to comply.
10	AUDIT COMMITTEE	Provide independent and objective view on internal control and probity.
11	CHAIR	Raise the matter at the Board meeting where Audit Committee considers there is evidence of ultra vires transactions or improper acts.
12	DIRECTOR OF FINANCE & RESOURCES	Ensure an adequate internal audit service, for which he/she is accountable, is provided and involve the Audit Committee in the selection process when/if an internal audit service provider is changed.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
13	DIRECTOR OF FINANCE & RESOURCES	Decide at what stage to involve police in cases of misappropriation and other irregularities not involving fraud or corruption.
14	HEAD OF INTERNAL AUDIT	Review, appraise and report in accordance with NHS Internal Audit Manual and best practice.
15	AUDIT COMMITTEE	Ensure cost-effective External Audit.
16	CHIEF EXECUTIVE & DIRECTOR OF FINANCE & RESOURCES	Monitor and ensure compliance with directions on fraud and corruption including the appointment of the Local Counter Fraud Specialist.
17	CHIEF EXECUTIVE	Monitor and ensure compliance with directions issued by the Secretary of State for Health on NHS security management including appointment of the Local Security Management Specialist.
18	CHIEF EXECUTIVE	Compile and submit to the Board a Business Plan which takes into account financial targets and forecast limits of available resources. The Trust's Business Plan will contain: • a statement of the significant assumptions on which the plan is based; • details of major changes in workload, delivery of services or resources required to achieve the plan.
19	DIRECTOR OF FINANCE & RESOURCES	Submit budgets to the Board for approval. Monitor performance against budget; submit to the Board financial estimates and forecasts.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
20	DIRECTOR OF FINANCE & RESOURCES	Ensure adequate training is delivered on an on-going basis to budget holders
21	CHIEF EXECUTIVE	Delegate budget to budget holders.
22	CHIEF EXECUTIVE & BUDGET HOLDERS	Must not vary the **full year** approved financial surplus, deficit or EBITDA without prior Board approval.
23	DIRECTOR OF FINANCE & RESOURCES	Devise and maintain systems of budgetary control.
24	BUDGET HOLDERS	Ensure that a) no overspend or reduction in income, that cannot be met from within the delegated budget, is incurred without prior consent of line manager; b) approved budget is not used for any other than specified purpose subject to rules of virement; c) no permanent employees are appointed without the approval of the CE other than those provided for within available resources and manpower establishment.
25	CHIEF EXECUTIVE	Identify and implement cost improvements and income generation activities in line with the Trust's Business Plan.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
26	CHIEF EXECUTIVE	Submit monitoring returns
27	DIRECTOR OF FINANCE & RESOURCES	Preparation of annual accounts and reports.
28	DIRECTOR OF FINANCE & RESOURCES	Managing banking arrangements, including provision of banking services, operation of accounts, preparation of instructions and list of cheque signatories.
29	DIRECTOR OF FINANCE & RESOURCES	Income systems, including system design, prompt banking, review and approval of fees and charges, debt recovery arrangements, design and control of receipts, provision of adequate facilities and systems for employees whose duties include collecting or holding cash.
30	ALL EMPLOYEES	Duty to inform Director of Finance & Resources of money due from transactions which they initiate/deal with.
31	CHIEF EXECUTIVE	Tendering and contract procedure.
32	CHIEF EXECUTIVE & DIRECTOR OF FINANCE & RESOURCES	Waive formal tendering procedures.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
33	CHIEF EXECUTIVE	Report waivers of tendering procedures to the Audit Committee
34	DIRECTOR OF FINANCE & RESOURCES	Where a supplier is chosen that is not on the approved list the reason shall be recorded in writing to the CE.
35	CHIEF EXECUTIVE	Responsible for the receipt, endorsement and safe custody of tenders received.
36	CHIEF EXECUTIVE	Shall maintain a register to show each set of competitive tender invitations despatched.
37	CHIEF EXECUTIVE AND DIRECTOR OF FINANCE & RESOURCES	Where only one tender is received, assess for value for money and fair price and document.
38	CHIEF EXECUTIVE	No tender shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these instructions except with the documented authorisation of the Chief Executive.
39	CHIEF EXECUTIVE	Will appoint a manager to maintain a list of approved firms.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
40	CHIEF EXECUTIVE	Shall ensure that appropriate checks are carried out as to the technical and financial capability of those firms that are invited to tender or quote.
41	CHIEF EXECUTIVE	The Chief Executive or his nominated officer should evaluate the quotation and select the quote which gives the best value for money.
42	CHIEF EXECUTIVE or DIRECTOR OF FINANCE & RESOURCES	No quotation shall be accepted which will commit expenditure in excess of that which has been allocated by the Trust and which is not in accordance with these instructions except with the authorisation of the Chief Executive or Director of Finance & Resources.
43	CHIEF EXECUTIVE	The Chief Executive shall demonstrate that the use of private finance represents value for money and genuinely transfers risk to the private sector.
44	BOARD	All PFI proposals must be agreed by the Board.
45	CHIEF EXECUTIVE	The Chief Executive shall nominate an officer who shall oversee and manage each contract on behalf of the Trust.
46	CHIEF EXECUTIVE	The Chief Executive shall nominate officers with delegated authority to enter into contracts of employment, regarding staff, agency staff or temporary staff service contracts.
47	CHIEF EXECUTIVE	The Chief Executive shall be responsible for ensuring that best value for money can be demonstrated for all services provided on an in-house basis.
48	CHIEF EXECUTIVE	Must ensure the Trust enters into suitable Service Level Agreements (SLAs) with service commissioners for the provision of NHS services.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
49	CHIEF EXECUTIVE	As the Accounting Officer, ensure that regular reports are provided to the Board detailing actual and forecast income from the SLA.
50	BOARD	Establish a Remuneration Committee.
51	REMUNERATION COMMITTEE	Determine the remuneration and terms of service of the CE, other officer members and senior employees to ensure they are fairly rewarded having proper regard to the Trust's circumstances and any national agreements; Monitor and evaluate the performance of individual senior employees; Advise on and oversee appropriate contractual arrangements for such staff, including proper calculation and scrutiny of termination payments.
52	BOARD	Approve proposals presented by the Chief Executive for setting of remuneration and conditions of service for those employees and officers not covered by the Remuneration Committee.
53	CHIEF EXECUTIVE	Approval of variation to funded establishment of any department.
54	CHIEF EXECUTIVE	Staff, including agency staff, appointments and re-grading.
55	DIRECTOR OF FINANCE & RESOURCES	Payroll: a) specifying timetables for submission of properly authorised time records and other notifications; b) making payments on agreed dates; c) agreeing method of payment; d) issuing instructions (as listed in SFI 10.4.2).

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
56	NOMINATED MANAGERS	a) Submit time records in line with timetable. b) Complete time records and other notifications in required form. c) Submitting termination forms in prescribed form and on time.
57	DIRECTOR OF FINANCE & RESOURCES	a) Ensure that the chosen method for payroll processing is supported by appropriate (contracted) terms and conditions, adequate internal controls and audit review procedures and that suitable arrangements are made for the collection of payroll deductions and payment of these to appropriate bodies. b) Final determination of pay and allowances;
58	NOMINATED MANAGER	a) Ensure that all employees are issued with a Contract of Employment in a form approved by the Board and which complies with employment legislation; and b) Deal with variations to, or termination of, contracts of employment.
59	CHIEF EXECUTIVE	Determine, and set out, level of delegation of non-pay expenditure to budget managers, including a list of managers authorised to place requisitions, the maximum level of each requisition and the system for authorisation above that level.
60	CHIEF EXECUTIVE	Set out procedures on the seeking of professional advice regarding the supply of goods and services.
61	REQUISITIONER	In choosing the item to be supplied (or the service to be performed) shall always obtain the best value for money for the Trust. In so doing, the advice of the Trust's adviser on Procurement shall be sought.
62	DIRECTOR OF FINANCE & RESOURCES	Shall be responsible for the prompt payment of accounts and claims.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
63	DIRECTOR OF FINANCE & RESOURCES	a) Advise the Board regarding the setting of thresholds above which quotations (competitive or otherwise) or formal tenders must be obtained; and, once approved, the thresholds should be incorporated in standing orders and regularly reviewed; b) Prepare procedural instructions [where not already provided in the Scheme of Delegation or procedure notes for budget holders] on the obtaining of goods, works and services incorporating the thresholds; c) Be responsible for the prompt payment of all properly authorised accounts and claims; d) Be responsible for designing and maintaining a system of verification, recording and payment of all amounts payable; e) A timetable and system for submission to the Director of Finance & Resources of accounts for payment; provision shall be made for the early submission of accounts subject to cash discounts or otherwise requiring early payment; f) Instructions to employees regarding the handling and payment of accounts within the Finance Department; g) Be responsible for ensuring that payment for goods and services is only made once the goods and services are received
64	EXECUTIVE DIRECTOR	Make a written case to support the need for a prepayment.
65	DIRECTOR OF FINANCE & RESOURCES	Approve proposed prepayment arrangements.
66	BUDGET HOLDERS	Ensure that all items due under a prepayment contract are received (and immediately inform Director of Finance & Resources if problems are encountered).

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
67	CHIEF EXECUTIVE	Authorise who may use and be issued with official orders.
68	MANAGERS AND OFFICERS	Ensure that they comply fully with the guidance and limits specified by the Director of Finance & Resources
69	CHIEF EXECUTIVE & DIRECTOR OF FINANCE & RESOURCES	Ensure that the arrangements for financial control and financial audit of building and engineering contracts and property transactions comply with the guidance contained within CONCODE and ESTATECODE. The technical audit of these contracts shall be the responsibility of the relevant Director.
70	DIRECTOR OF FINANCE & RESOURCES	Lay down procedures for payments to local authorities and voluntary organisations made under the powers of section 28A of the NHS Act.
71	DIRECTOR OF FINANCE & RESOURCES	To advise the Board on the Trust's ability to pay dividend on PBC and report, periodically, concerning the PDC debt and all loans and overdrafts.
72	BOARD	Approve a list of employees authorised to make short term borrowings on behalf of the Trust. This must include the CE and Director of Finance & Resources.
73	DIRECTOR OF FINANCE & RESOURCES	Prepare detailed procedural instructions concerning applications for loans and overdrafts.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
74	CHIEF EXECUTIVE OR DIRECTOR OF FINANCE & RESOURCES	Be on an authorising panel comprising one other member for short term borrowing approval.
75	DIRECTOR OF FINANCE & RESOURCES	Will advise the Board on investments and report, periodically, on performance of same.
76	DIRECTOR OF FINANCE & RESOURCES	Prepare detailed procedural instructions on the operation of investments held.
77	DIRECTOR OF FINANCE & RESOURCES	Ensure that Board members are aware of the Financial Framework and ensure compliance
78	CHIEF EXECUTIVE	Capital investment programme: a) ensure that there is adequate appraisal and approval process for determining capital expenditure priorities and the effect that each has on plans b) responsible for the management of capital schemes and for ensuring that they are delivered on time and within cost; c) ensure that capital investment is not undertaken without availability of resources to finance all revenue consequences; d) ensure that a business case is produced for each proposal.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
79	DIRECTOR OF FINANCE & RESOURCES	Certify professionally the costs and revenue consequences detailed in the business case for capital investment.
80	CHIEF EXECUTIVE	Issue procedures for management of contracts involving stage payments.
81	DIRECTOR OF FINANCE & RESOURCES	Assess the requirement for the operation of the construction industry taxation deduction scheme.
82	DIRECTOR OF FINANCE & RESOURCES	Issue procedures for the regular reporting of expenditure and commitment against authorised capital expenditure.
83	CHIEF EXECUTIVE	Issue manager responsible for any capital scheme with authority to commit expenditure, authority to proceed to tender and approval to accept a successful tender.
84	DIRECTOR OF FINANCE & RESOURCES	Issue procedures governing financial management, including variation to contract, of capital investment projects and valuation for accounting purposes.
85	DIRECTOR OF FINANCE & RESOURCES	Demonstrate that the use of private finance represents value for money and genuinely transfers significant risk to the private sector.
86	CHIEF EXECUTIVE	Maintenance of asset registers (on advice from Director of Finance & Resources).

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
87	DIRECTOR OF FINANCE & RESOURCES	Provide procedures for reconciling balances on fixed assets accounts in ledgers against balances on fixed asset registers.
88	DIRECTOR OF FINANCE & RESOURCES	Calculate and agree capital charges in accordance with Department of Health requirements.
89	CHIEF EXECUTIVE	Overall responsibility for all fixed assets of the Trust.
90	DIRECTOR OF FINANCE & RESOURCES	Approval of fixed asset control procedures.
91	BOARD, EXECUTIVE MEMBERS AND ALL SENIOR STAFF	Responsibility for security of Trust assets including notifying discrepancies to Director of Finance & Resources, and reporting losses in accordance with Trust procedure.
92	CHIEF EXECUTIVE	a) Delegate overall responsibility for control of stores (subject to Director of Finance & Resources responsibility for systems of control). b) Further delegation for day-to-day responsibility subject to such delegation being recorded. (Good practice to append to the scheme of delegation document.)

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
93	DIRECTOR OF FINANCE & RESOURCES	Responsible for systems of control over stores and receipt of goods.
94	DESIGNATED PHARM-ACEUTICAL OFFICER	Responsible for controls of pharmaceutical stocks
95	DESIGNATED ESTATES OFFICER	Responsible for control of stocks of fuel oil and coal.
96	NOMINATED OFFICERS	Security arrangements and custody of keys
97	DIRECTOR OF FINANCE & RESOURCES	Set out procedures and systems to regulate the stores.
98	DIRECTOR OF FINANCE & RESOURCES	Agree stocktaking arrangements.
99	DIRECTOR OF FINANCE & RESOURCES	Approve alternative arrangements where a complete system of stores control is not justified.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
100	DIRECTOR OF FINANCE & RESOURCES	Approve system for review of slow moving and obsolete items and for condemnation, disposal and replacement of all unserviceable items.
101	NOMINATED OFFICERS	Operate system for slow moving and obsolete stock, and report to Director of Finance & Resources any evidence of significant overstocking.
102	CHIEF EXECUTIVE	Identify persons authorised to requisition and accept goods from NHS Supplies stores.
103	DIRECTOR OF FINANCE & RESOURCES	Prepare detailed procedures for disposal of assets including condemnations and ensure that these are notified to managers.
104	DIRECTOR OF FINANCE & RESOURCES	Prepare procedures for recording and accounting for losses, special payments and informing police in cases of suspected arson or theft.
105	ALL STAFF	Discovery or suspicion of loss of any kind must be reported immediately to either head of department or nominated officer. The head of department/nominated officer should then inform the CE and Director of Finance & Resources.
106	DIRECTOR OF FINANCE & RESOURCES	Where a criminal offence is suspected, Director of Finance & Resources must inform the police if theft or arson is involved. In cases of fraud and corruption Director of Finance & Resources must inform the relevant LCFS and CFSMS Regional Team in line with SoS directions.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
107	DIRECTOR OF FINANCE & RESOURCES	Notify CFSMS and External Audit of all frauds.
108	DIRECTOR OF FINANCE & RESOURCES	Notify Board and External Auditor of losses caused theft, arson, neglect of duty or gross carelessness (unless trivial).
109	BOARD	Approve write off of losses, within limits delegated by DH
110	DIRECTOR OF FINANCE & RESOURCES	Consider whether any insurance claim can be made.
111	DIRECTOR OF FINANCE & RESOURCES	Maintain losses and special payments register.
112	DIRECTOR OF FINANCE & RESOURCES	Responsible for accuracy and security of computerised financial data.
113	DIRECTOR OF FINANCE & RESOURCES	Satisfy themselves that new financial systems and amendments to current financial systems are developed in a controlled manner and thoroughly tested prior to implementation. Where this is undertaken by another organisation assurances of adequacy must be obtained from them prior to implementation.
114	DIRECTOR OF NURSING	Shall publish and maintain a Freedom of Information Scheme.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
115	RELEVANT OFFICERS	Send proposals for general computer systems to Director of Finance & Resources
116	DIRECTOR OF FINANCE & RESOURCES	a) Ensure that contracts with other bodies for the provision of computer services for financial applications clearly define responsibility of all parties for security, privacy, accuracy, completeness and timeliness of data during processing, transmission and storage, and allow for audit review. b) Seek periodic assurances from the provider that adequate controls are in operation.
117	CHIEF EXECUTIVE	Ensure that risks to the Trust from use of IT are identified and considered and that disaster recovery plans are in place.
118	DIRECTOR OF FINANCE & RESOURCES	Where computer systems have an impact on corporate financial systems satisfy themselves that: a) systems acquisition, development and maintenance are in line with corporate policies; b) data assembled for processing by financial systems is adequate, accurate, complete and timely, and that a management rail exists; c) Director of Finance & Resources and staff have access to such data; Such computer audit reviews are being carried out as are considered necessary.
119	CHIEF EXECUTIVE	Responsible for ensuring patients and guardians are informed about patients' money and property procedures on admission.
120	DIRECTOR OF FINANCE & RESOURCES	Provide detailed written instructions on the collection, custody, investment, recording, safekeeping, and disposal of patients' property (including instructions on the disposal of the property of deceased patients and of patients transferred to other premises) for all staff whose duty is to administer, in any way, the property of.
121	DEPARTMENTAL MANAGERS	Inform staff of their responsibilities and duties for the administration of the property of patients.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
122	DIRECTOR OF FINANCE & RESOURCES	Ensure that each Charitable/Trust fund which the Trust is responsible for managing is managed appropriately.
123	DIRECTOR OF FINANCE & RESOURCES	Ensure all staff are made aware of the Trust policy on the acceptance of gifts and other benefits in kind by staff
124	CHIEF EXECUTIVE	Retention of document procedures in accordance with Records Management: NHS Code of Practice.
125	CHIEF EXECUTIVE	Implement risk management programme.
126	BOARD	Approve and monitor risk management programme.
127	BOARD	Decide whether the Trust will use the risk pooling schemes administered by NHS Resolution or self-insure for some or all of the risks (where discretion is allowed). Decisions to self-insure should be reviewed annually.
128	DIRECTOR OF FINANCE & RESOURCES	Where the Board decides to use the risk pooling schemes administered by NHS Resolution, the Director of Finance & Resources shall ensure that the arrangements entered into are appropriate and complementary to the risk management programme. The Director of Finance & Resources shall ensure that documented procedures cover these arrangements. Where the Board decides not to use the risk pooling schemes administered by NHS Resolution for any one or other of the risks covered by the schemes, the Director of Finance & Resources shall ensure that the Board is informed of the nature and extent of the risks that are self insured as a result of this decision. The Director of Finance & Resources will draw up formal documented procedures for the management of any claims arising from third parties and payments in respect of losses that will not be reimbursed.

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED	
129	DIRECTOR OF FINANCE & RESOURCES	Ensure documented procedures cover management of claims and payments below the deductible.	
		DELEGATED EXPENDITURE AUTHORITY LEVELS:	
130	TRUST BOARD	OVER £250,000	
		OTHER EXPENDITURE	**INDIVIDUAL TRAVEL & SUBSISTENCE, REMOVAL AND MISCELLANEOUS CLAIMS (INC. BACK DATED PAY CLAIMS)**
131	CHIEF EXECUTIVE	UP TO £250,000	OVER £2,500
	EXECUTIVE DIRECTORS	UP TO £50,000	OVER £1,000 & UP TO £2,500
	BY DELEGATION - DEPUTY DIRECTORS, CLINICAL DIRECTORS AND DIVISIONAL DIRECTORS	UP TO £25,000	UP TO £1,000
	DESIGNATED BUDGET MANAGERS	UP TO £5,000	UP TO £250

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED	
	DELEGATED SIGNATORY	UP TO £250	NIL
	BUDGET VIREMENTS:		
132	TRUST BOARD		OVER £400,000
	DIRECTOR OF FINANCE & RESOURCES OR DELEGATED DEPUTY		UP TO £400,000
	TENDER LIMITS:		
133	At least one written quotation must be obtained		£0 - £9,999
	Three written quotations must be obtained and reviewed by the Procurement Team		£10,000 - £49,999
	A formal non-EU tender process should be undertaken by the Procurement Team		£50,000 – EU Limit
	A formal EU Tender process should be undertaken by the Procurement Team		> EU
	TENDER EVALUATION LIMIT FOR IN HOUSE TENDERS:		
134	NED REQUIRED TO ATTEND EVALUATION		£250,000

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
	BUSINESS CASE APPROVAL LIMITS:	
135	TRUST BOARD	Over £250,000
	TRUST EXECUTIVE COMMITTEE	Revenue £50,000 to £249,999
	CAPITAL INVESTMENT GROUP	Capital £50,000 to £249,999
	EXECUTIVE DIRECTORS MEETING	Capital & Revenue Cases up to £49,999
	CONTRACT SIGNING INCLUDING VARIATIONS TO CONTRACT	
136	THE LIMITS BELOW APPLY TO SIGNING CONTRACTS AND ANY VARIATIONS; THE TOTAL CONTRACT VALUE INCLUDING THE VARIATION DETERMINES THE SIGNING OFFICER FOR THE VARIATION.	
	TRUST BOARD	GIVE APPROVAL TO SIGNING OFFICER FOR CONTRACTS OVER £400,000
137	CHIEF EXECUTIVE & DIRECTOR OF FINANCE & RESOURCES	UP TO £400,000 NEW CONTRACTS OR FOR VARIATIONS – UP TO 25% OF ORIGINAL VALUE TO A MAXIMUM OF £400,000
	EXECUTIVE DIRECTORS	UP TO £50,000 NEW CONTRACTS OR FOR VARIATIONS – UP TO 25% OF ORIGINAL VALUE TO A MAXIMUM OF £50,000
	CHARITABLE FUNDS:	
138	THE CORPORATE TRUSTEE	OVER £20,000

	DELEGATED TO	AUTHORITIES/DUTIES DELEGATED
	CHARITABLE FUNDS COMMITTEE	ADDITIONAL REQUESTS (OUTSIDE OF APPROVED BUDGETS) BETWEEN £5,000 - £20,000
	1 X TRUSTEE	SIGN REQUESTS WITHIN APPROVED BUDGET WHERE OVER £5,000
	FUND MANAGER	UP TO £5,000 (WITHIN APPROVED BUDGET)
	DEPUTY DIRECTOR OF FINANCE	UP TO £5,000 (NOT IN APPROVED BUDGET – ADDITIONAL REQUESTS)