

Policy:

Delegation of Budgetary Authority

Executive or Associate Director Lead	Executive Director of Finance
Policy Lead	Deputy Director of Finance
Policy author	Financial Accountant
Feedback on Implementation to	Deputy Director of Finance

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Target Audience	All Trust Staff
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Policy Version and advice on document history, availability and storage

Second extension to review date agreed at EDG on Thursday 18 April 2019, to Thursday 31 October 2019.

Previous version: May 2013, ratified by Board of Directors on 4th December 2013.

Once ratified by Board of Directors needs to be submitted to Monitor for approval.

This policy has been updated to reflect current Trust practice.

This policy is stored and available through the SHSC intranet. It replaces the previous Delegation of Budgetary Authority and all copies of the previous policy should be destroyed.

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i. Scope of this Policy

This is a Trust-wide Policy and relates to all Sheffield Health & Social Care NHS Foundation Trust staff.

ii. Dissemination, storage and archiving

This policy will be posted on the Sheffield Health and Social Care NHS Foundation Trusts website and available to all staff.

An e-mail will be sent to managers within the Trust informing them that the policy has been updated and will include a summary of the main changes.

iii. Training and other resource implications

There are no training implications associated with this policy.

iv. Audit, Monitoring and Review

The implementation of this policy will be reviewed as a result of changes to legislation and audit recommendations.

v. Implementation Plan

The processes in this policy have already been implemented.

vi. Links to Other Policies

- Standing Orders, Reservation & Delegation of Powers and Standing Financial Instructions document
- Losses and Special Payments Policy

vii. Contact Details

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DELEGATION OF BUDGET FUNCTIONS BY THE CHIEF EXECUTIVE

1 INTRODUCTION

- 1.1 The Chief Executive (CE) has delegated day to day budgetary responsibility to various Senior Managers as detailed on the enclosed schedule (Appendix A) who will be expected to undertake financial control in an efficient manner.
- 1.2 The CE takes executive action on financial matters within his/her purview but on matters that require policy decisions on financial issues outside the scope or provision of the CE's delegated limits of authority, the CE can only make recommendations to the Chair of the Board of Directors.
- 1.3 Whilst the CE will retain responsibility for the effective use of financial resources within the Trust, the CE will delegate budgetary responsibilities to other Directors and heads of departments, herein known as Budget Managers (BM). The intention is to maximise the discretion allowed to managers within a framework which nonetheless ensures that the CE is able to fulfil his/her statutory obligations. The BM shown in Appendix A is, however, ultimately responsible to the CE on all aspects of budgetary control and the BM will be monitored on his behalf by the Director of Finance. The CE will delegate responsibility on a day to day basis to the Director of Finance.
- 1.4 The arrangements for the delegation of functions are subject to two over-riding requirements. The first is the need to comply with the Standing Orders and Standing Financial Instructions of the Trust. The second derives from the responsibility of the CE to provide the levels of service required within the financial resources allocated to the Trust. Within this responsibility the CE may be required to reduce the Trust's level of expenditure in certain areas to achieve necessary efficiency savings (Cash Releasing and/or Cost Improvements) or to make good pay and/or price shortfalls.
- 1.5 The delegation document refers to specific areas where authority is delegated. It does not constitute a comprehensive statement of managerial functions. Consequently, nothing in this document will detract from the responsibility of managers for their normal managerial functions including those relating to quality requirements, Fire Precautions, Health & Safety at Work, Medicines Inspectorate Requirements, recommendations of the Environmental Health Officer and security matters. Equally, matters requiring specific authority which is not delegated in this document must be referred to the CE for consideration.
- 1.6 This delegation document will be subject to periodic review and amendment where necessary.
- 1.7 In addition to this "Delegation of Budgetary Authority" document, managers to whom budgets are delegated should each have a copy of the following documents:-
 - "Standing Orders; Standing Financial Instructions; Schedule of Decisions Reserved to the Board and Scheme of Delegation"
 - "Fraud Policy & Response Plan"
 - "The Political & Decision Making Process"
 - "The Bribery Act"

- 1.8 This document must be adhered to at all times and no variations may be made without the approval of the CE or in his absence, the Deputy Chief Executive.

2 BUDGET DELEGATION

- 2.1 Each BM will be allocated an annual revenue budget sub-divided between Staff Expenditure (Section 3) and other Non-Staff Expenditure (Section 4) and income. This will be agreed between the budget manager and the Director of Finance (DoF). The Trust will be moving to Service Line Reporting which will incorporate a “profit” margin as well as income and expenditure.
- 2.2 The Director of Finance, after consultation with the CE, may alter budgets to take account of pay increases, price variations, alterations to levels of workloads, etc., during the year, however, all such changes will be notified in writing and must be authorised by the receiving and/or giving BM.
- 2.3 Under no circumstances can one BM incur costs on another BM’s behalf unless the BM gives prior written authority. The CE and/or DoF can take executive action where appropriate and only in special circumstances (not as a rule).
- 2.4 A schedule is enclosed at Appendix A which the CE approves as persons authorised to act as BMs. These BMs may delegate authority to additional officers for the requisitioning of supplies, and where necessary/appropriate authorisation of invoices/other payments, within delegated limits. All expenditure must, however, be approved in accordance with Section 12
- 2.5 For the purposes of requisitions, three departments are delegated to order supplies on behalf of the Trust:

Procurement (Supplies) Department
Director of Pharmaceutical Services (for pharmaceutical supplies)
Head of Estates (for Works orders)

- 2.6 Cash Releasing Efficiency Savings and/or Cost Improvements will be dictated by the Budget Allocations and agreements with the Commissioners. The Director of Finance will produce a report of the financial situation facing the organisation for Board of Directors agreement and the level of the efficiency target required for a balanced budget agreed by Monitor as part of the Annual Planning process will be distributed to budget managers.

It will be the responsibility of the budget managers to produce Quality Impact Assessments and Business Plans on the implications of achieving these efficiencies. The Trust’s Optimising Value in Care Management Board (OVIC) will be the conduit for discussions prior to submission to the Executive Directors’ Group and the Board of Directors.

3 STAFF EXPENDITURE

- 3.1 Budget Managers (BMs) will be notified of a funded establishment which will identify the funded whole time equivalent number of staff referenced by pay group/grade. The budget cost of the funded establishment will be discussed at least annually

between the Director of Finance or Deputy or Directorate Accountant, and the BM, and will include where appropriate (subject to funding availability):

- 3.1.1 The actual basic incremental cost of staff currently employed.
 - 3.1.2 Agreed levels of enhanced hours cost.
 - 3.1.3 Agreed level of on-call/stand by and call out costs.
 - 3.1.4 Agreed roster arrangements, taking into account training needs.
 - 3.1.5 Agreed level of relief provision to cover annual leave, sickness and training.
 - 3.1.6 Predicted recruitment problems and anticipated vacancy factors.
 - 3.1.7 Any other significant cost aspects related to the Department.
- 3.2 The principle of funding at actual incremental level may, however, be varied in instances where funding of a particular staff group is related to an alternative level, e.g. mean of pay scale.
- 3.3 BMs will have authority to vary the mix of the funded establishment provided that the cost of the variation can be contained within the existing staff budget and that the variation will not produce either a reduction in service or a requirement at a later stage for additional staffing resources. In the case of variations which have nurse training implications, this authority is subject also to agreement with the Chief Nurse/Director of Human Resources. The BMs authority is subject to the Director of Finance confirming that the cost of the variations can be contained within existing funding.
- 3.4 BMs will have the authority to proceed with upgrading resulting from the implementation of re-negotiated NHS Terms and Conditions of Employment or Trust agreements subject to confirmation by the Director of Human Resources. Departmental budgets may be increased to cover the necessary additional costs of such upgradings, however, over-riding circumstances may prevail where this is not possible, therefore, this increased cost will have to be borne by the BM. The Director of Finance will inform the BM if this is to occur.
- 3.5 Upgradings resulting from developments of service will not normally be funded retrospectively. A detailed written business case and patient impact statements must, therefore, be submitted to the Director of Finance in advance of the proposed development. Confirmation by the Director of Human Resources that the proposed upgrading complies with regulations will be required. Requests for additional staff to provide for an increase in workload or a proposed improvement in service resulting in anticipated changes to income received must also be the subject of a detailed written business case. This must be submitted to the Director of Finance and the Business Planning Group will review specific business cases, prior to submission for approval by the Executive Directors' Group. It will be necessary for the BM to agree these developments with the appropriate Commissioners of Services if external funding is required. This must be agreed with the Executive Director (Chief Operating Officer).

Requests for additional staff not resulting in anticipated changes to income received (i.e. infrastructure) must be the subject of a detailed business case. This must be submitted to the Director of Finance for approval by the Executive Directors' Group.

In all cases, additional budget funding will depend upon the priority given to the case as compared with proposals submitted by other BMs and the level of resources available to the CE to fund developments.

4 OTHER NON STAFF EXPENDITURE

- 4.1 BMs will be notified of a budget allocation for other expenditure, suitably sub-divided into component categories, from which the BM will be authorised to provide the agreed level of service. The level of allocation and its sub-division will be discussed at least annually between the Director of Finance, Deputy or Directorate Accountant, (together with any representative of the Board of Directors that the CE wishes to be involved) and the BM. The BM will have no authority to purchase outside the scope of this budget.
- 4.2 It is also intended that the level of service agreed will be represented by work units in order that performance achieved during the budget period can be monitored and variances explained. Further work will have to be undertaken in this area by the Trust in order to identify appropriate work units and review their relevance.
- 4.3 A financial cost per item of service/goods limit may be introduced for the purchase of non-recurrent items, i.e. non-consumable items, which are normally acquired at intervals of greater than one year. BMs will have the authority to purchase non-recurrent items below the financial cost per item of service/goods limit from their own budget.
- 4.4 Requests for non-recurrent items over the cost per item of service/goods limit must be submitted to the Director of Finance for consideration of approval and possible funding from a Trust-wide allocation, but will depend upon priority of other proposals submitted by other BMs and available resources.
- 4.5 Requests for additional budget funding arising from developments of service will not normally be funded by the Director of Finance in retrospect. A detailed written business case and patient impact statement must, therefore, be submitted to the Director of Finance in advance of the proposed development. Proposals for additional funding arising from increases in work units performed must also be the subject of a detailed written business case submitted to the Director of Finance and after consideration by the Business Planning Group approved by Executive Directors' Group. In both cases additional budget funding will depend upon the priority given to the business case as compared with proposals submitted by other BMs and the level of resources available to the CE to fund developments. Implications for the Reference Cost Index or cost object will also be taken into account.

5 FORTUITOUS SAVINGS/SAVINGS INCENTIVES

- 5.1 A proportion of any savings resulting from providing the same level of service at a lower level of cost will be available to the BM to develop further the level or standard of service provided. The specific details are:-

- 5.2 Any underspending in budget due to circumstances outside the direct control of the BM are fortuitous and will revert to the Board of Directors or a non-recurrent underspend target will be allocated to that budget. Such underspendings will include the inability to recruit staff, the reduction in Departmental workload due to closures or reductions in level of demand made upon the Department, and the failure or delay in implementing agreed service or capital lead revenue developments. The transfer of funds to the Trust Board will be either recurrent or non-recurrent depending upon the particular circumstances of each case. The Director of Finance will agree with the BM the amount and type of saving.
- 5.3 Where savings arise as a direct and intended result of management action on the part of the BM, then a proportion of the savings, after confirmation by the Director of Finance that the savings are valid, will be made available to the BM to commit non-recurrently for the benefit of the Department subject to the submission of an appropriate business case to the Business Planning Group and approval at Executive Directors' Group. The balance of savings will revert to the Trust Board for use elsewhere within the Trust and will form part of the cost improvement programme.
- 5.4 Should the BM wish to commit non-recurrently in excess of the agreed share of savings, or where a recurrent use of the savings is proposed, the BM must obtain the prior approval of the Director of Finance.

6 CARRY FORWARD OF UNDERSPENDINGS AND PRE-COMMITMENTS INTO THE FOLLOWING FINANCIAL YEAR

- 6.1 Underspendings will be dealt with as detailed in Section 5. However, there may be instances when the end of a financial year intervenes during the discussion and validation of a particular planned savings proposal. In these cases, after agreement with the Director of Finance and CE, the Director of Finance will make suitable provision in the following year's budget where possible as part of the annual planning process, and on a non-recurrent basis.
- 6.2 This must be agreed with the Director of Finance who will report this to the Deputy Chief Executive via the performance management arrangements.
- 6.3 Pre-commitments/payments must be agreed by the Director of Finance or Deputy Director of Finance having first been verified by the relevant Directorate Accountant. This will require a simple value for money case to indicate the financial benefits of the action and give due consideration to the risks of early payment. (SFIs 9.2(4))

7 TREATMENT OF OVERSPENDINGS

- 7.1 The CE anticipates that the introduction of budgetary delegation on the lines prescribed above should ensure that any level of overspending within the department budget should be avoided. Any sign of anticipated overspending must be notified to the Director of Finance immediately. If, however, an overspending does occur, initial discussion will be held with the Director of Finance and the BM concerned to identify the cause of the overspending. The CE will then discuss the reasons for the overspending and will take whatever action considered appropriate in the

circumstances. Reference should be made to the Accountability Framework Document. This may include recovery of part/all of the overspending in the following financial year.

- 7.2 Any anticipated overspending must be reported to the Deputy Chief Executive by the Director of Finance. This will also be managed via the performance management process.

8 VIREMENT

- 8.1 Any BM wishing to employ virement between staff and non-staff budgets must follow the procedure set out in Appendix B.

9 CAPITAL BUDGETS

- 9.1 A definition of capital item is:-

"A capital asset is an asset which is capable of being used in an Authority's activities for a period which could exceed one year and which has a replacement cost of at least £5,000 for each individual item or group of related items."

Fuller and more detailed guidance regarding Capital Asset definitions and their applicability may be obtained from the Finance Department.

- 9.2 The Trust receives a contribution for depreciation within its contracts and the BM for this fund is the Director of Finance on behalf of the Trust Board. All business cases requiring capital funding must be submitted in accordance with the timetable set by the Director of Finance and will need to be cross referenced to Service and Support Directorate Business Plans and Strategic Direction documents. Approval of business cases will be made by the Executive Directors Group up to £499,999 after detailed review at Business Planning Group. If over £500,000 in value it should also be submitted for approval by the Trust's Finance & Investment Committee (FIC). Schemes over £1m require Board approval.

- 9.3 Capital Schemes in excess of £250,000 will be monitored and tracked by the Capital Board, whose minutes will then be reported to FIC.

- 9.4 Capital requests from Local Authority funding must be processed via the Deputy Chief Executive and Director of Finance.

10 CHARITABLE (NON-EXCHEQUER) FUNDS

- 10.1 The Trust has access to a number of General Charitable Funds related to the services it provides.

- 10.2 These funds are managed by the Sheffield Hospitals Charity in accordance with Charity Commission legislation.

- 10.3 All requests to purchase items from these funds must be submitted in writing to the Director of Finance in accordance with specified procedures.

- 10.4 The Trust has delegated authority to approve expenditure up to £4,999 per scheme/transaction, above this amount schemes must be referred to the Board of the Sheffield Hospitals Charitable Trust. The delegated authority within the Trust for approval up to £4,999 currently resides with the Finance and Investment Committee.

11 CONDEMNATIONS, LOSSES AND SPECIAL PAYMENTS

- 11.1 Standing Financial Instructions give details of the requirements relating to condemnations, losses and special payments. These are supported by comprehensive written instructions which are included in the Trust's Policy & Procedure Manual.
- 11.2 In accordance with the Standing Financial Instructions, Appendix C gives details of the delegated limits of authority in respect of condemnations, losses and special payments.

12 EXPENDITURE LIMITS ON BUDGET PURCHASES

- 12.1 The CE delegates authority for the purchase of single items to be made by BMs, up to and including the following limits:-

Spending Directors/Divisional Directors (as defined in Appendix A) £9,999

NB Authorisation of amounts up to £4,999 may be further delegated to Operational Managers. This must be completed by BMs in conjunction with the Director of Finance and an appropriate authorised signatory schedule must be submitted to the Finance Department to facilitate the certification procedure.

- 12.2 BMs who wish to exceed the above sum must obtain written authorisation from the Director of Finance before placing an order for the item.
- 12.3 Authorisation for the continuous supply over a period of time for goods and services exceeding a total of £9,999 for the period should be approved by the Director of Finance in accordance with the Scheme of Delegation (DSOD Para. 3) – See Appendix A.

13 BUSINESS CASES

- 13.1 All Business Cases submitted to the Business Planning Group and/or the Executive Directors' Group must be in the format approved by the Director of Finance as detailed in NHS guidance. The details of this guidance are available via the Director of Governance, Performance and Planning.
- 13.2 All such Business Cases resulting in anticipated changes to income received must be agreed by the Director of Finance and reviewed by the Business Planning Group before approval by the Executive Directors Group.

- 13.3 Business Cases not resulting in anticipated changes to income received (i.e. infrastructure) must be agreed by the Director of Finance and approved by the Executive Directors' Group.

14 OTHER MATTERS

The BM will be expected to provide the necessary information and assistance in:-

- 14.1 Any review of services necessary to achieve budgetary control, efficiency savings and cost improvement programmes.
- 14.2 The preparation in conjunction with a Board of Directors member (where appropriate) and the Director of Finance of estimates of revenue consequences of capital schemes and other developments.
- 14.3 A performance review of the Service or Support Directorate to be undertaken at regular intervals, at least bi-annually, and to form the basis of discussions between the BM and the Chief Executive and/or Deputy Chief Executive.
- 14.4 The preparation of proposals to be considered for inclusion in the Annual Business Plan, which will be reviewed by OVIC before agreement of the Executive Directors Group and the Board of Directors.

Sheffield Health & Social Care NHS FT

DELEGATION OF BUDGET FUNCTIONS BY CHIEF EXECUTIVE

Approval of individual transactions is devolved per the Authorised Signatory list. The updated framework for this devolution is detailed below.

Those officers designated are accountable for the revenue budgets for their service area on an annual basis.

Top Level - Over £1m

2 from 3 of Chief Executive, Deputy Chief Executive or the Director of Finance, with Board approval

Level 2 - Over £500,000

2 from 3 of Chief Executive, Deputy Chief Executive or the Director of Finance, with FIC approval

Level 3 - Over £250,000

2 from 3 of Chief Executive, Deputy Chief Executive or the Director of Finance, with EDG approval

Level 4 - £100,000 - £249,999

Director of Finance
Deputy Chief Executive
Chief Executive

Level 5 – up to £99,999

Director of Finance
Deputy Director of Finance
Director of Estates (Estates works only)
Chief Pharmacist (Pharmacy drugs only)
Director of IM&T (IM&T Orders only)

Level 6 - Budgets – (Estates Works only) – Up to £19,999

Director of Facilities

Level 7: Budget Manager Level Budgets – Up to £9,999

Chief Executive

Executive Director of Finance

Executive Medical Director

Executive Director – Chief Operating Officer, Nursing & Professions

Director of Human Resources

Director of Organisation Development

Service Directors & Clinical Directors

Director of Facilities

Director of Research & Development

Director of Psychology

Director of Therapy Services

Director of Commercial Relations

Chief Pharmacist

Director of ICT

Director of Governance, Planning & Performance

Level 8 - Budget Holder Level Budgets – up to £999

Level 9 - Line Manager Level Budgets – up to £499

Delegation is devolved to operational managers by the responsible Budget Manager at the above tier. This must be completed in conjunction with the Director of Finance and an appropriate authorised signatory schedule must be submitted to the Finance Department to facilitate the certification procedure.

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BUDGETARY AND VIREMENT RULES

1. These budgetary and virement rules are applicable to all delegated budgets.
2. Executive Directors, Service and Clinical Directors and Support Directors have a responsibility to contain expenditure within the available budget(s) contract sum(s) and have the following delegated authority to:-
 - a. Utilise savings in the current year only with the prior approval of the Director of Finance and subject to the withdrawal of any fortuitous savings as defined in Section 5.
 - b. Will be in accordance with any existing partnership arrangements.
3. Savings are defined as the net savings achieved after meeting all the commitments of the Department which will include:-
 - a. The requirement of contracts for the provision of services.
 - b. Pay cost increases in excess of the inflation provision.
 - c. Non-pay costs in excess of the inflation provision.
 - d. Cost improvement programme and cash releasing efficiency commitments fulfilled.
4. Savings can be utilised by exercising virement between pay and non-pay budgets but must comply with the following requirements:-
 - a. They must have the express approval of the Executive Director and the Director of Finance.
 - b. Requests for virement in excess of £250,000 must be referred to the Director of Finance or Deputy Director of Finance. Virements in excess of £500,000 will be referred to the CE who will have the authority to approve/deny the request.
 - c. Virement only from directly managed and budgeted services.
 - d. Proposals must be contained within the present budget.
 - e. Any virement which results in a change to the mix of a funded establishment must be allowable within the NHS Terms and Conditions of Employment and Trust Regulations. These will be agreed by the Director of Human Resources and actioned via the ESR and Finance Integra Budget System.
 - f. Virement must be approved by the Executive Director. A record of all virement will be maintained by the Finance Department.

- g. Any virement which results in a change to the medical and/or nursing establishment must have the expressed approval of the Medical Director and Chief Nurse respectively.
5. Proposed expenditure (other than on consumables) of:
- More than £4,999 shall be referred to the Director of Service.
 - More than £9,999 shall be referred to the Director of Finance/Deputy Director of Finance.
 - And so on, per the Authorisation limits applied in Appendix A and within the Trust's Scheme of Delegation.

Authorisation does not over-ride/preclude the tendering and contracting procedure as detailed in Section 9 of the Trusts Standing Orders.

A decision will be made on whether this expenditure should be charged to revenue or capital once source of funding is confirmed. In line with Section 9 of the Trust's Standing Orders "Capital Budgets" advice should be sought if there is any doubt as to whether expenditure falls within the revenue or capital funding category. This will ensure there are no delays in the procurement process.

6. Purchases for stock shall be limited to within the stock holding level notified to the Head of Department.
7. Overspending in one year against the overall budgets will be a first charge against the budgets for the following year. Any overspending needs to be agreed with the Chief Executive/Director of Finance.
8. Underspendings in one year can only be carried over into the following year with the prior approval of the Director of Finance.

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CONDEMNATIONS, LOSSES & SPECIAL PAYMENTS

1. LOSSES

Delegated limits have been set down by the Trust Board for the use of Directorates. Delegated budget holders/managers (per appendix A) however, **do not** have delegated authority to approve losses within the following categories:-

<u>Category 1</u> <u>Loss of Cash Due to:-</u>	£. (per case)
(i) theft, fraud, arson, etc.	NIL-
(ii) overpayment of salaries, wages and allowances	NIL -
(iii) other causes, ie incompletely vouched payments, overpayments other than those included under (a)(iii); loss by fire (other than arson); physical cash losses and losses of stamps or similar cash equivalent	NIL -
<u>Category 2</u> <u>Fruitless Payments (Including abandoned capital schemes)</u>	NIL -
<u>Category 3</u> <u>Bad Debts and Claims Abandoned in Respect of:-</u>	
(i) Road Traffic Act Claims	NIL -
(ii) Other	NIL -
<u>Category 4</u> <u>Damage to Buildings, Property, etc:-</u>	NIL-
(i) Theft, fraud, arson, gross carelessness, etc.	
(ii) Other causes (deterioration in store, stocktaking discrepancies, etc.)	

Losses in the categories above shall be referred promptly to the Director of Finance for approval, who will in turn refer these onto the Trust Board for the appropriate approval within the Board's own delegated limits.

2. SPECIAL PAYMENTS

Delegated limits have been set down by the Board of Directors for the use of Directorates. In respect of Special Payments, Service and Executive Directors level budget holders/managers (per appendix A) have delegated authority to approve Category 7a losses within the following limits:-

	£. (per case)
<u>Category 5</u> <u>Compensation Payments (made under legal obligation)</u>	NIL
<u>Category 6</u> <u>Extra-Contractual Payments to Contractors</u>	NIL
<u>Category 7</u> <u>Ex-Gratia Payments:-</u>	
(a) Compensation payments (including payments to patients and staff for loss of, or damage to, personal effects, but excluding payments classified as Category 5).	1,000
(b) Other ex-gratia payments	
<u>Category 8</u> <u>Extra-Statutory or Extra-Regulatory Payments</u>	NIL

Special Payments in the categories above in excess of delegated limits shall be referred promptly to the Director of Finance for approval, who will in turn refer these onto the Trust Board for the appropriate approval within the Board's own delegated limits.

3. CONDEMNATIONS

- (i) The Business/Performance Manager and Service/Clinical Director should refer all unserviceable articles of the same classification having an individual or aggregate replacement value exceeding £500 for condemnation and disposal to the Head of Procurement who shall maintain a record of items condemned and their disposal.
- (ii) The Head of Procurement shall satisfy himself as to whether or not there is evidence of negligence in use and shall report any such evidence to the Chief Executive and the Director of Finance who shall take appropriate action.

4. GENERAL

- (i) Each directorate has a nominated individual responsible for Losses and Special Payments processing and reporting. The Trust's Losses and Special Payments Policy outlines the responsibilities of this individual as well as other staff in respect of identifying, reporting and actioning payments of this type.