



**Bath and North East Somerset,  
Swindon and Wiltshire**  
Integrated Care Board

# Scheme of Financial Delegation

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Document control			
<b>Title:</b>	SCHEME OF FINANCIAL DELEGATION		
<b>Version:</b>	v.3	<b>Recommended Review Date:</b>	Sept 2025
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<b>Document Manager:</b>	Matthew Hawkins, Associate Director Finance	<b>Document Sponsor:</b>	Gary Heneage, BSW ICB CFO

Document summary	
Purpose:	The scheme has been written to help colleagues understand who is authorised to spend resources.
Key information:	<p>The Board has delegated certain decision making to its Chief Executive, Chief Finance Officer, and Committee structures.</p> <p>Details of what decisions have been delegated where are set out in the Scheme of Reservation and Delegation (SoRD).</p> <p>This Scheme of Financial Delegation provides more operational detail to support financial transactions.</p> <p>The Chief Executive and Chief Finance Officer have the power to grant / revoke financial delegations that they have made to ICB colleagues.</p>
Specific colleagues/teams:	All colleagues and subcontractors
Tables/Flowcharts:	

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# 1. Introduction

This Scheme of Financial Delegation contains both an overview of the Delegated Financial Limits (DFL) and detail to support day-to-day operational decision making.

It should be read in conjunction with the Standing Financial Instructions (SFIs) and the Scheme of Reservations and Delegations (SoRD) which sets out what decision-making authorities are reserved for the ICB Board or delegated to committees and individuals.

Recognising that operational requirements change, this document may be reviewed and updated more frequently than the documents that form part of the ICB constitution.

Colleagues should also read separate operational guidance.

# 2. Scope

Colleagues will need to consider the arrangements for authorisation of expenditure against budgets that are within their responsibility, and the further delegation of management / professional responsibilities where applicable.

Colleagues who act on behalf of the ICB must adhere to the authorisation limits within this scheme, and must act in accordance with the ICB's Constitution, Standing Orders, relevant Terms of References, ICB policies, and any other relevant and applicable legislation and / or guidance.

The Chief Executive is the lead officer of the organisation and retains the ICB accountability for delegated functions. During periods of absence, the functions and decisions delegated to the Chief Executive can be taken by a nominated deputy. Similarly, in the absence of the Chief Finance Officer, decisions are delegated to their nominated deputy with support from the Chief Executive.

# 3. Spending Controls

Certain areas of expenditure have not been delegated to the ICB and require national or regional approval.

- Consultancy spend over £50k (including VAT).
- Off payroll arrangements for office holders which last more than six months or exceed £750 per day.
- Losses and Special payments.
- Special Severance payments.

If the ICB is not expected to deliver on its control total for a financial year, or does not have a balanced financial plan, then the limits set out within this policy may be suspended or augmented and an "investment" panel constituted to manage ICB and or system spend.

The Chief Executive and the Chief Finance Officer may initiate the stand-up of an investment panel which will be constituted as a sub-committee of the ICB's Finance Committee. The ICB's

Finance Committee will give the investment panel its Terms of Reference which set out the panel's operating parameters, remit, responsibilities and duties, and membership.

The Scheme of Financial Delegation will be approved by the ICB's Finance Committee, and will be regularly reviewed by the ICB's Board for assurance.

## 4. Training

Awareness of the Scheme of Financial Delegation to be included within the induction process.

## 5. Equality and diversity

The policy aims to be fair and equitable. BSW ICB is committed to promoting equality and respect for the people it serves and for its colleagues. Our aim is to ensure the way that we work challenges inequality and affirms difference.

This Policy has been assessed against the Equality Impact Assessment (EIA) Tool and no deficiencies have been identified.

## 6. Review

This document will be reviewed regularly and updated for any changes in roles or staffing.

Version	Review Date	Reviewed By	Changes Required? (If yes, please summarise)	Changes Approved By	Approval Date
2.0			First version		
2.1			Amended single tender waiver recording requirement for >£10k		
			Revised limits agreed for committees and Exec officers	ICB Board	28/03/24
3	Aug-24	Deputy CFO; Associate Director of Governance, Compliance and Risk	Condensed for ease of use, supplementary guidance removed and limits for other officers updated	ICB Finance Committee	04/09/24
4	May-25	Associate Director of Governance, Compliance and Risk, ICB Board	No changes required - reviewed regularly to ensure they remain current and fit for purpose. The Board confirmed the continued validity of the ICB's SFI	ICB Board	22/05/25

## 7. Links with other documents

Procurement policy	
Standards of business conduct policy	
Internal audit charter	
Internal audit – annual audit plan	
ICB losses and special payments guide	
Protocol for accessing legal advice	
Budget holders, managers and contract leads	
Functions and Decision Map	
Scheme of Reservations and Delegation	<a href="#"><u>Scheme of Reservations and Delegations</u></a>

## 8. Financial accountabilities

- Ensuring systems and processes are in place to monitor, record and control the overall finances of the ICB.
- Establishing and maintaining budgets
- Approving all validated invoices for payment.

CFO and  
Finance



- Accountable for expenditure within specified directorate budgets under their control, including directorate headcount budgets.
- Specified financial delegation
- Expected to consult their finance and contract leads in key strategic decisions that carry a financial impact.
- **Only the CFO and CEO or nominated deputies can sign contracts**

Executive  
Directors /  
Budget holders



- Accountable to relevant director for spend under their control.
- Accountable for obtaining the necessary approvals and oversight of all expenditure they are responsible for.
- Specified financial delegation
- Expected to consult their finance and contract leads in key strategic decisions that carry a financial impact.

Budget  
managers



- Accountable to relevant director for all employee related matters for the ESR positions and assignments they manage - including recruitment, terminations, expenses, overtime claims, agency staffing, and annual leave.
- No financial delegation as all financial decisions supported by policies.

People  
managers



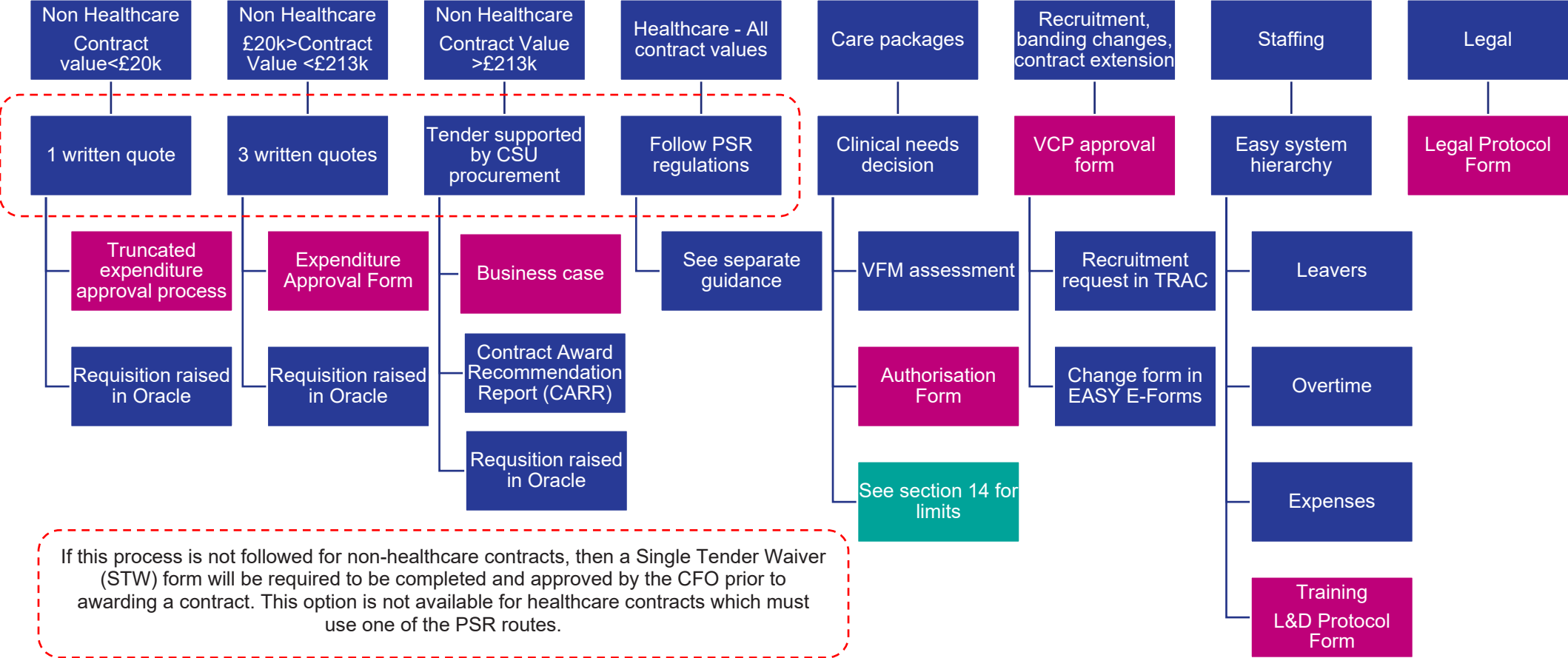
- Accountable to the ICB Board for budgets and spend identified within the remit of the Committee by its ToR.
- **Programme or project boards will not have financial delegations.**



Committees

# 9. Procurement processes and documentation requirements

This chart summarises the must-do process and documentation steps that must be followed. **These are steps that must be taken in addition to gaining the appropriate level of support for the investment decision.** Colleagues must seek the advice of contracting, finance or governance colleagues before starting any form of commissioning and procurement. This is to ensure that everyone is clear on the processes they need to follow and the documentation that they need to produce in order to commission and procure services in a way that complies with all relevant legislation and regulation. The ICB's procurement and contracting advice pages provide detailed guidance for commissioning and procurement.

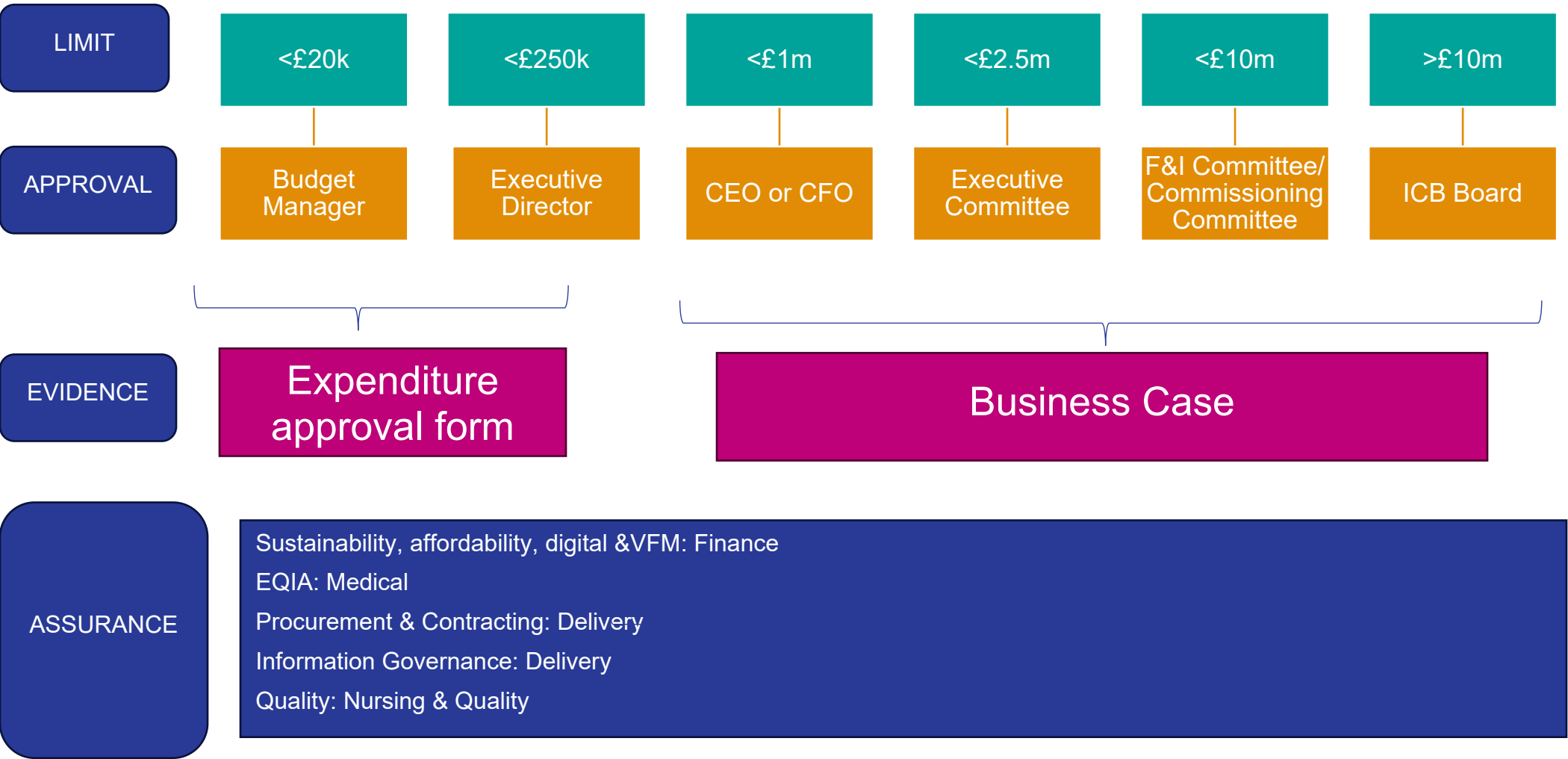


Forms will need to be completed and approved by relevant officers and submitted in line with process requirements. (see 10)

# 10. Financial decision steps

All financial decisions should follow the same approval process irrespective of whether they involve a good or service. The intensity of an approval stage will vary depending on the value, timing, type, and duration of the transaction, and any risks associated with the transaction.

Sign-offs will be required based on the TOTAL value of a proposal and / or contract including any VAT. The limits apply to revenue and capital spend. This chart summarises who can agree a proposal to spend, go-live of a procurement, and who can make contract award decisions. The ICB’s procurement and contracting advice pages provide detailed guidance for commissioning and procurement.



## 11. Committees with financial approval limits

Authorised Committee	Limit
ICB Board	Over £10m
Commissioning Committee Finance Committee	£2.5m-10m
Local Commissioning Groups (commissioning within the parameters of s75 agreements)	£0-10m
Primary Care Commissioning Group (primary medical, dental, pharmacy and ophthalmology commissioning per delegations from NHSE)	£0-10m
Executive Committee	£1m-2.5m

## 12. Authorised Officers with financial approval limits

Authorised Officer	Limit
Chief Executive (or nominated deputy)	£250k-1m
Chief Finance Officer (or nominated deputy)	£250k-1m
Executive Director (Budget Holder)	£20k-250k
Nominated Budget Manager	£0-20k
On Call Manager	£0-25k
Credit card holder	Card limit

## 13. Reserved matters

Some decisions are reserved and sit outside the limits set in sections 10 and 11. Where specified the limits below apply.

Matter	Authorised officer	Limit
Write offs and disposal	Chief Finance Officer	Up to £1k
	Finance and Investment Committee	Up to £100k
	ICB Board	Over £100k
	Other: Novel or contentious	HM Treasury
Losses and special payments <i>Any loss or special payment needs national approval via a "losses and</i>	Chief Finance Officer	Up to £1k

Matter	Authorised officer	Limit
<i>special payments form” but this will need to be agreed by the Chief Finance Officer prior to submission.</i>	HM Treasury	Over £1k
Consultancy <i>NHSE Business case templates to be submitted to ICB Finance Lead who will then review and send to <a href="mailto:england.consultancy@nhs.net">england.consultancy@nhs.net</a> and SW Regional finance</i>	Chief Finance Officer	£50k
	NHSE	Over £50k
Interim and Agency staffing <i>NHSE Business case templates to be submitted to ICB Finance Lead who will then review and send to <a href="mailto:england.consultancy@nhs.net">england.consultancy@nhs.net</a> and SW Regional finance</i>	NHSE <i>All officer roles to also be approved by the Remuneration Committee.</i>	If all satisfied: -Office holder role -Rate >£750 per day -Duration > 6months
	VCP committee with approval by Executive Director	All other roles
Exceptional Funding Requests	EFR Committee	N/A
Grants to voluntary sector organisations	CFO	Up to £1m
Primary Medical Contracts a) National performers list b) Revalidation and appraisals c) Payments to suspended performers d) Capital expenditure decisions	NHSE	N/A
Opening and closing bank accounts	Chief Finance Officer	N/A
Bank signatory panel	Chief Finance Officer	N/A
Loans and borrowings	Not permitted	N/A
Expense claims <i>Claims via EASY system</i>	As per hierarchy in EASY system	N/A
Overtime claims <i>Claims via EASY system</i>	As per hierarchy in EASY system	N/A
Holiday utilisation <i>Book via ESR system</i>	People managers as per hierarchy in ESR	N/A
Leavers <i>Forms via EASY system</i>	As per hierarchy in EASY system	N/A
Recruitment and extensions <i>Form via VCP</i> <i>Form via TRAC or EASY system</i>	As per hierarchy in EASY system and TRAC	N/A
Purchase of Annual Leave <i>Claim via EASY system</i>	As per hierarchy in EASY system	N/A

Matter	Authorised officer	Limit
Relocation <i>Claim via EASY system</i>	VSM -Remuneration Committee AFC – Chief People Officer As per hierarchy in EASY	N/A
Training and Development <i>Learning and Development Protocol Form with endorsement by line manager.</i>	Chief People Officer	£250k
Legal fees <i>Engagement via legal protocol</i>	As per section 11	
Authorised to sign contracts	Chief Finance Officer or nominated deputy Chief Executive or nominated deputy	N/A

## 14. Authorised Officers with specific financial approval limits linked to individualised care packages

Recognising that decisions concerning the agreement of financial contributions to care costs can be time critical, where a clinical decision has been made that has agreed to award NHS funding, the following officers will be able to sign both contract documentation and approve the financial contribution. The approvals extend to all types of care package – adult, children, CHC, FNC, PHB, s.117 or any other individualised care package.

These limits are restricted to roles in teams directly involved in the brokerage, assessment and ongoing management of the care packages.

Authorised Officer	Limit
Band 6	£1.5k per week
Band 7	£2k per week
Band 8A	£3k per week
Band 8B	£6k per week
Band 8C and over	£10k per week
Chief Finance Officer or nominated deputy	Over £10k per week

Approval limits are subject to mandatory reviews of packages being completed per required intervals. (3months / 6 months / 12 months as appropriate).

All legal fees need to be approved via the legal protocol process before work is committed.

All inflationary uplifts to be agreed via Chief Finance Officer or nominated deputy.

## 15. Financial approval limits within systems

### 14.1 ISFE Oracle system

#### ISFE – Expenditure (Finance Users)

Authorised Officer	Limit
Band 6	£10k
Band 7	£10k
Band 8A	£50k
Band 8B	£50k
Band 8C	£50k
Band 8D+	>£50k

#### ISFE – Expenditure (General Users)

Authorised Officer	Limit
Budget Manager - Band 8A to B9	£20k
Budget Holders	£250k
Chief Finance Officer	£1m
Chief Executive	£1m

#### ISFE – Sales orders and credit notes approval (Finance Users)

Authorised Officer	Limit
Band 8A and above	No limit

#### ISFE – Journal approvals (Finance Users)

Authorised Officer	Limit
Band 8A and above	No limit

#### ISFE – Payment processes (Finance Users)

	Limit
Release payment files – Financial Accounting Team	Named individual
Approve manual payments	Expenditure Limits above
Faster payments - supervisor	Expenditure Limits above
Approve VAT return – Financial Accounting Team	Named individual

## 14.2 PCSE

### PCSE – payment files release (Finance Users)

Authorised Officer	Limit
Band 8B and above	No limit

## 14.3 EASY system

### Approve expense claim

Authorised Officer	Limit
Line manager as per hierarchy in EASY system	No limit

### Approve overtime claim

Authorised Officer	Limit
Line manager as per hierarchy in EASY system with agreement from budget holder.	No limit

### Approve/Accept a Termination form

Authorised Officer	Limit
Officer with responsibility on the EASY system	N/A

### Approve/Accept a change form

Authorised Officer	Limit
Officer with responsibility on the EASY system	N/A

## 14.4 ESR

### Approve annual leave request

Authorised Officer	Limit
Officer with responsibility on the ESR system	N/A