

Schedule of Reserved Decisions

Co-ordinator:

Board
Secretary

Reviewer:

Audit and
Risk
Committee

Approver:

NHS Grampian
Board

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NHS Grampian
Schedule of Reserved Decisions

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Introduction

The Schedule of Reserved Decisions (SORD) is a corporate governance document that provides a high level summary of delegated responsibilities within NHS Grampian.

It is a key reference document for senior personnel in relation to their delegated duties and delegated authority levels and details the decision-making powers of the Board and responsibilities of standing committees that report into the Board.

This SORD applies to all areas of the Health Board's responsibility that are not devolved to the three Statutory Integration Joint Board's (IJB's) in Grampian who direct the activity of Health and Social Care partnerships (H&SCP).

Authority for all devolved matters will be governed by the SORD and scheme of delegation agreed by each IJB.

All matters related to investment in property and other capital infrastructure are reserved to the authority of the NHS Grampian Board and must comply with the delegated authority provisions of this SORD.

The SORD complements the Operational Scheme of Delegation that details all officers within NHS Grampian who have delegated authority according to the standard categories that have been agreed on a NHS Grampian basis.

The Board Secretary is the officer responsible for the SORD.

Any queries that you may have should be directed in the first instance to either:

Lesley Hall, NHS Grampian Assistant Board Secretary, (lesley.hall@nhs.scot)

Julie Anderson, Assistant Director of Finance, (julie.anderson24@nhs.scot)

Grant Burt, Financial Governance Manager, (grant.burt@nhs.scot)

Delegated Deputies

To ensure continuity the Board have agreed that the full responsibilities of each principal signatory, as detailed in this Schedule of Reserved decisions, will be delegated to the following designated deputies during times when the principal signatories are not available.

Principal Signatory	Designated Deputy
Chief Executive	Director of Finance or Deputy Chief Executive
Director of Finance	Deputy Director/Assistant Director of Finance

Definitions

The Board means Grampian NHS Board, the common name for Grampian Health Board.

Endowments means Grampian Health Board Endowment charity of NHS Grampian operating as NHS Grampian Charity.

Integration Joint Board (IJB) as set out under the Public Bodies (Joint Working) Scotland Act 2014. They oversee delivery of Healthcare for the Health & Social Care Partnership (HSCPS). In NHS Grampian these include the IJBs for Aberdeen City, Aberdeenshire and Moray.

Executive Board members means individuals appointed whom the Scottish Government has formally appointed to NHS Grampian Health Board They lead in developing strategic proposals - drawing on professional and clinical expertise where appropriate.

Non-Executive Board members means individuals whom the Scottish Government has formally appointed to NHS Grampian Health Board. They are appointed to bring independence, external perspectives, skills, and challenge to strategy development for the Board.

Standing Orders (SO) means the standing orders for Grampian NHS Boards regulation for its conducts and proceedings.

Standing Financial Instructions (SFI) means the Standing Financial Instructions which details the financial responsibilities, policies and procedures to be adopted by NHS Grampian.

SGHSCD means the Scottish Government Health and Social Care Directorate.

SCIM means Scottish Capital Investment Manual.

CNORIS means Clinical Negligence and Other Risks Indemnity Scheme, which provides guidance to NHS Grampian for legal obligations arising from clinical, non-clinical and financial matters.

Budget Holder means employees or directors with delegated authority to manage finances for a specific area of the organisation. These may either be NHS Grampian employees or local authority employees carrying out a functions delegated by NHS Grampian to the Integrated Joint Board.

Virement means the re-allocation of budgetary authority, whereby the budget of a cost centre is reduced and another corresponding budget is increased.

Employee means employees of the Health Board, local authority employees and include employees of third parties who are contracted to the Health board when acting on its behalf. E.g. agency staff, locums.

Senior Responsible Officer is a senior person within the organisation with the status and authority to provide the necessary leadership and clear accountability for the project' s success.

Directed Functions means functions which an Integration Joint Board has directed NHS Grampian Board to carry out under s.26 (1) of the Public Bodies (Joint Working) (Scotland) Act 2014.

Guidance notes to the use of the Schedule of Reserved Decisions

1. This Schedule of Reserved Decisions should be used in tandem with the Board's Standing Financial Instructions and Operational Scheme of Delegation.
2. All figures and limits in the Schedule are **inclusive** of VAT.
3. References to "officers", "staff" and "employees" mean those of NHS Grampian, local authority employees or employees of third party agencies who are contracted to the Health Board when acting on its behalf, except where the context otherwise requires.
4. References to any legislation, circulars, directions, plans, policies, procedures, regulations and guidance include references that have been re-named, amended, replaced or superseded and are to be taken as referring to the nearest equivalent.
5. References to any legislation include all subordinate legislation made under that legislation. Instructions from the Scottish Government (HDL, CELs etc) and other material can be found at [SHOW - Scotland's Health On the Web](#) for NHS Scotland.
6. References to any committees, departments and employee titles include references to these that are renamed, superseded or amended are to be taken as the nearest equivalent.
7. Where an interim post is appointed or an officer of the Board is acting up, they shall hold the same authority and responsibilities as outlined in the Schedule of Reserved Decisions.
8. Clarification should be sought from the Board Secretary, where there is uncertainty on interpretation.

Schedule of Reserved Decisions

Governance of NHS Grampian Health Board	The Board	Chief Executive	Deputy Chief Executive	Chair	Vice Chair	Director of Finance	Board Secretary	Audit & Risk Committee
Overall Responsibility to meet obligation to perform as the Accountable Officer of Grampian Health Board.		✓	✓ ^{1,2}					
Take decisions where, because of urgent time constraints, the Board and/or Committee cannot be consulted.		✓ ²	✓ ^{1,2}	✓ ²	✓ ²			
Call Board meetings.				✓	✓ ¹			
Chair all Board meetings and assume associated responsibilities.				✓	✓ ¹			
Final authority in interpretation of Standing Orders (SO).				✓	✓ ¹			
Provide guidance in interpretation of SOs							✓	
Appointments of members to Standing Committees of the Board.				✓	✓ ¹			
Approval of membership to other statutory bodies as representing the Board.				✓	✓ ¹			

1 In the Chair's / Chief Executives absence or incapacitation

2 Any decision taken must be reported back to the next Board meeting for homologation.

Schedule of Reserved Decisions

Governance of NHS Grampian Health Board	The Board	Chief Executive	Deputy Chief Executive	Chair	Vice Chair	Director of Finance	Board Secretary	Audit & Risk Committee
Examine decisions to suspend Standing orders and make recommendations to the board.							✓	✓
Maintain Register of Board member's interests.							✓	
Preparation, regular review and update of SO.							✓	
Preparation, regular review and update of Standing Financial instructions (SFIs).						✓		
Authority to approve minor changes to SFIs						✓		
Advise and recommend to the board of updates to SO and SFIs.								✓

Decisions reserved for the Board Approve	The Board	Chief Executive	Deputy Chief Executive	Chair	Vice Chair	Director of Finance	Board Secretary	Audit & Risk Committee
Regulation and control of the Standing Orders and Standing Financial Instructions.	✓							
Regulation and control of the establishment, remit and reporting arrangements for any other committee or subcommittee acting on behalf of the Board.	✓							

Schedule of Reserved Decisions

Decisions reserved for the Board Approve	The Board	Chief Executive	Deputy Chief Executive	Chair	Vice Chair	Director of Finance	Board Secretary	Audit & Risk Committee
Note appointments of Executive Directors on behalf of the Scottish Government.	✓							
Audit Arrangements as advised by the Audit & Risk Committee.	✓							
Annual Accounts for the Board.	✓							
Clinical Governance Arrangements.	✓							
Corporate objectives under Plan for the Future.	✓							
Delegation of exercising financial supervision and control to ensure probity and safeguarding of assets.	✓							
Financial and Performance Reporting Arrangements, as advised by the Performance Assurance Finance & Infrastructure Committee.	✓ ¹							
Insurance Arrangements.	✓ ¹							
Local Health Plan, including annual financial plans.	✓							

1 Except those specifically relating to services not directly provided by HCSP

2 As detailed in the NHS Grampian Asset Management Plan, which does not form part of an infrastructure plan previously approved and falls within the budgetary sums identified in that plan

Schedule of Reserved Decisions

Decisions reserved for the Board Approve	The Board	Chief Executive	Deputy Chief Executive	Chair	Vice Chair	Director of Finance	Board Secretary	Audit & Risk Committee
Operational decisions committing revenue resources in excess of approved budget.	✓							
Staff Governance Arrangements.	✓							
Setting thresholds for obtaining quotations and tenders.	✓							
The approval of projects above £1 million, which do not form part of a previously approved infrastructure plan and are within delegated budgetary limits in that plan.	✓ ¹							
Addition or Disposal of Non-Current Assets over £1,000,000, as advised by the Asset Management Group.	✓							
Variations greater than £500,000 in excess of approved budget for individual capital schemes.	✓							
Non-eHealth projects with a capital cost above £1million and below £10million. (>£10 million – SGHD approval required).	✓ ²							

1 Except those specifically relating to services not directly provided by HCSP

2 As detailed in the NHS Grampian Asset Management Plan, which does not form part of an infrastructure plan previously approved and falls within the budgetary sums identified in that plan

Schedule of Reserved Decisions

Decisions reserved for the Board Approve	The Board	Chief Executive	Deputy Chief Executive	Chair	Vice Chair	Director of Finance	Board Secretary	Audit & Risk Committee
E-health projects with a project life cost above £1million and less than £2million over the first 4 years of the project or less (>£2million – SGHD approval required)	✓ ²							

Financial Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Director of Infrastructure & Sustainability	IJB Chief Financial Officer	Budget Holders ²	
Identify and implement efficiency savings and income generation initiatives in order to enable the Board to operate within financial resources.	✓		✓				
Agree level of delegation to budget holders.	✓ ¹		✓ ¹		✓ ¹		
Lead on preparation of budgets and submit to Board for approval.			✓				
Monitor financial performance against budget and Annual Delivery Plan.			✓				

1 With the exception of devolved HSCP services, where the level of delegation will be agreed by the IJB's Chief Financial Officer.

2 With the exception of devolved HSCP services.

3 In the Chief Executives absence or incapacitation.

Schedule of Reserved Decisions

Financial Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Director of Infrastructure & Sustainability	IJB Chief Financial Officer	Budget Holders ²	
Ensure appropriate financial monitoring forms are submitted to the Scottish Government in accordance with the agreed reporting timeframe.			✓				
Ensure that adequate training is delivered to budget holders to help them manage effectively.			✓				
Devise and maintain systems of budgetary control.			✓				
Provide information as required by the Director of Finance to enable compilation of budgets.					✓	✓	
Income							
Design and maintain systems for the proper recording and collection of all monies due.			✓				

Schedule of Reserved Decisions

Financial Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Director of Infrastructure & Sustainability	IJB Chief Financial Officer	Budget Holders ²	
Ensure that full cost recovery is achieved when setting charges for services (with the exception of devolved IJB services).			✓ ²		✓ ²		
Approve and regularly review the level of all fees and charges other than those determined by the Scottish Government or by statute.			✓				
Take appropriate recovery action on all outstanding debts.			✓				
Financial Plans & Projections							
Compile five year financial plan as part of Plan for the Future.			✓				
Compile and submit to the Board financial projections on both revenue and capital.			✓				

1 With the exception of devolved HSCP services, where the level of delegation will be agreed by the IJB's Chief Financial Officer.

2 With the exception of devolved HSCP services.

3 In the Chief Executives absence or incapacitation.

Schedule of Reserved Decisions

Financial Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Director of Infrastructure & Sustainability	IJB Chief Financial Officer	Budget Holders ²	
Report to and advise the Board if any significant variance from the financial plan and remedial actions to be taken.			✓				
Report to and advise the Board if any significant variance from the capital plan and remedial actions to be taken.			✓	✓			
Service Agreements for Commissioning Healthcare services							
Establish proper arrangements for the provision of services into and out of NHS Grampian.	✓	✓ ³	✓				
Service Agreements for Commissioning Healthcare services							

1 With the exception of devolved HSCP services, where the level of delegation will be agreed by the IJB's Chief Financial Officer.

2 With the exception of devolved HSCP services.

3 In the Chief Executives absence or incapacitation

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Financial Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Director of Infrastructure & Sustainability	IJB Chief Financial Officer	Budget Holders ²	
Provision of service frameworks are within revenue and capital resources limits of the Health Board.	✓	✓ ³	✓				
Provision of services are within operational resources available to the Health Board.	✓	✓	✓				
Financial Control							
Effective records are maintained to show and explain the organisation's transactions.			✓ ²				
Effective system of internal financial control.			✓ ²				
CNORIS Risk Sharing Arrangements.			✓				

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- 1 With the exception of devolved HSCP services, where the level of delegation will be agreed by the IJB's Chief Financial Officer.
 - 2 With the exception of devolved HSCP services.
 - 3 In the Chief Executives absence or incapacitation

Schedule of Reserved Decisions

Governance of the Organisations Assets - Responsibility for:	The Board	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Director of Marketing & Corporate Comms.	Director of Infrastructure
Delegation of exercising financial supervision and control.	✓						
Executive responsibility for the organisation's activities, responsible for ensuring that the organisation's financial obligations and targets are met and overall responsibility for the organisation's systems of internal control.		✓	✓ ¹				
Delegation of physical security arrangements.		✓	✓ ¹				
Tenders are prepared in accordance with SFIs.		✓	✓ ¹	✓			
Delegation of budgets approved by the Board to appropriate officers.		✓	✓ ¹	✓			
Delegation of responsibility for stock control.				✓			
Ensure that existing Board Directors and all new Board appointees are notified of and understand their responsibilities within the Standing Financial Instructions.				✓			

1 In the Chief Executives absence or incapacitation

Schedule of Reserved Decisions

Governance of the Organisations Assets - Responsibility for:	The Board	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Director of Marketing & Corporate Comms.	Director of Infrastructure
Implement financial policies and coordinate any corrective actions where necessary to further the policies.				✓			
Prepare the organisation's financial plans and policies and coordinate any corrective action necessary to further these plans and policies.				✓			
Procedural instructions governing the management of NHS Grampian Charity.				✓			
Ensure that Risk Management Framework is in place and fully implemented.					✓		
Delegation of responsibility for preparing and implementing procedures for Data Protection Arrangements to the Data Protection Officer.					✓		
Responsible for the preparation for E-health Strategy and procedures for the Control of Computer Systems and Facilities, including e-health security arrangements.						✓	

1 In the Chief Executives absence or incapacitation

Schedule of Reserved Decisions

Governance of the Organisations Assets - Responsibility for:	The Board	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Director of Marketing & Corporate Comms.	Director of Infrastructure
Confirm to the officer(s) responsible, the authority to proceed with the approved Asset Management Plan.		✓	✓ ¹	✓			
Condemnations, Losses and Special Payments.		✓	✓ ¹	✓			
Opening of bank accounts and setting up of a trust deed for ownership or joint ownership of a bank account.		✓	✓ ¹	✓			
Maintain a register of assets				✓			
Maintain a register of leases							✓

¹ In the Chief Executives absence or incapacitation

Schedule of Reserved Decisions

Asset transactions - Responsibilities of Key Officers & Committee and Approvals for Capital transactions.	Chief Executive	Director of Finance	Director of Infrastructure and Sustainability	Asset Management Group (AMG)				
Ensuring an Asset Management Plan in place, with Capital investments agreed where a robust business case has been developed in line with Annual Delivery Plan objectives.	✓							
For capital expenditure proposals over £1,000,000 a business case is produced for consideration and approval by AMG in line with SGHD SCIM guidance.	✓							
For capital expenditure proposals to modify, extend or renegotiate HUB schemes, an appropriate business case is produced for approval by the Board in line with SGHD SCIM guidance.	✓							
Ensuring Capital Guidance is followed	✓		✓					

Schedule of Reserved Decisions

Asset transactions - Responsibilities of Key Officers & Committee and Approvals for Capital transactions.	Chief Executive	Director of Finance	Director of Infrastructure and Sustainability	Asset Management Group (AMG)				
An adequate appraisal and approval process in place for determining capital expenditure priorities and the effect of each proposal upon financial plans and also operational service plans;	✓		✓					
Annual Asset Management Plan is brought to the Board for approval;	✓		✓					
Capital investment is not undertaken without confirmation of Board support in terms of the Capital Plan and the availability of resources to finance all revenue consequences, including capital charges	✓	✓	✓					
Management of all stages of capital schemes and that the schemes are delivered on time and within budget.	✓	✓	✓					
Management of capital schemes stage payments in compliance with extant regulations.	✓		✓					
Ensure reporting procedures are in place on capital expenditure.			✓					

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Asset transactions - Responsibilities of Key Officers & Committee and Approvals for Capital transactions.	Chief Executive	Director of Finance	Director of Infrastructure and Sustainability	Asset Management Group (AMG)				
Responsible for demonstrating the use of alternative sources of finance represents value for money.			✓	✓				

Staff Contracts of Employment Responsibility for:	Director of Finance	Director of People and Culture	Discretionary Points Committee	Grampian Area Partnership Forum				
Ensure that each employee shall be issued with a contract, which shall comply with current employment legislation		✓						
Seek approval of all variations to agreed rates of pay and conditions of service on behalf of the Board.		✓						
Approval of Consultants and Associate Specialists Discretionary Points, on behalf of the Board through the Discretionary Points Committee	✓	✓	✓					

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Staff Contracts of Employment Responsibility for:	Director of Finance	Director of People and Culture	Discretionary Points Committee	Grampian Area Partnership Forum				
Implement local agreements in support of changes in local working practices, which involves new rates of pay leading to additional remuneration	✓	✓						
Responsible for procedures governing early retirement and voluntary redundancy in compliance with extant guidance	✓	✓						
All payments to staff are properly authorised in accordance with national agreed pay scales or formally approved local agreements	✓	✓						
Reporting the financial performance of the overall impact of early retirement/voluntary redundancies to the Board	✓							
Development and agreement on NHS Grampian wide employee relations matters, subject to approval by the Board and relevant trade unions in line with national agreements.				✓				

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Primary Care Contractors	Director of Finance	Designated IJB Chief Officer						
Responsibility for:								
Preparing, documenting and maintaining systems to control the registers, professional accreditation and service quality of those who are entitled to provide general dental, medical, ophthalmic or pharmaceutical services under the NHS in Grampian		✓						
Payments to Primary Care Contractors;	✓	✓						
Receipt of income from Primary Care Contractors;	✓	✓						
Recording and verification of all payments under agreed contractual obligations	✓	✓						
Budgetary control of all income streams to support the development of Primary Care	✓	✓						
Agree the SLA with Practitioner Services Division for the agency to support the payment and verification process	✓	✓						

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Security of Cash, Cheques and other Negotiable instruments	Chief Executive	Director of Finance						
Responsibility for:								
Setting up or opening new bank accounts or trust deeds for ownership for NHS Grampian.	✓	✓						
Development of systems to ensure the security of cash, cheques and other negotiable instruments throughout the organisation		✓						
Responsible for the systems, procedures and operation of the organisation's bank accounts		✓						
Payment of Accounts								
Responsibility for:								
Responsible for the prompt payment of all accounts and claims		✓						
Ensure all payments are made in accordance with the Scheme of Delegation		✓						
Design and maintain systems for the verification, recording and payment of all amounts payable by the organisation		✓						

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Procurement and Tendering Responsibility for:	Chief Executive	Director of Finance						
Advise the Board on the setting of thresholds above which quotations or formal tenders must be obtained		✓						
Set thresholds above which quotations or formal tenders for obtaining goods, services and works must be obtained	✓	✓						
Prepare procedural instructions incorporating the thresholds set for obtaining goods, services and works	✓	✓						
Evaluate quotations and select using a best value for money criterion following agreed protocols outlined in the SFI's	✓ ¹							
Ensure arrangements for financial control and financial audit of procurement and property transactions comply with guidance contained in extant regulations	✓	✓						
Responsible for the technical audit of building and engineering contracts	✓	✓						

¹ Or nominated staff or officer through the Scheme of Delegation.

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Ordering and Receipt of Goods Prepare:	Chief Executive	Director of Finance						
Preparation, documentation and maintenance of procedures governing the requisitioning of goods and services from whatever source of funds	✓	✓						
Preparation and maintenance of operational scheme of delegation listing managers authorised limits	✓	✓						
Procedures and systems to regulate inventory management.		✓						

Stockholding arrangements Delegate, implement and approve	Chief Executive	Director of Finance						
Delegation of responsibility for inventory control		✓						
Delegation of responsibility for security arrangements and custody of keys for all controlled inventory locations	✓							
Ensure stocktaking arrangements confirmed with Chief Operating Officer and Auditors		✓						
Approval of system for reviewing slow moving/obsolete/unserviceable items for condemnation, disposal and replacement		✓						
Implementation system for reviewing slow moving/obsolete/unserviceable		✓						

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Stockholding arrangements Delegate, implement and approve	Chief Executive	Director of Finance						
items for condemnation, disposal and replacement								

Disposals and Condemnations, Losses and Special payments	Chief Executive	Director of Finance	Audit and Risk Committee					
Responsibility for:								
Give consideration to making a claim for any loss incurred under limits delegated from the Scottish Government		✓						
Prepare procedural instructions on the recording of and accounting for condemnations, losses and special payments, and recovery of overpayments		✓						
Approve retrospectively the write-off of losses on behalf of the Board on an annual basis			✓					
Maintain a Losses and Special Payments Register		✓						
Authority to take necessary steps to safeguard the organisation's interests in bankruptcies and company liquidations		✓						

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Patients Property	Chief Executive	Director of Finance						
Responsibility for:								
Responsible for informing patients or their guardians about patients' property procedures on admission	✓							
Provide detailed written instructions for the receipt, custody, recording, safekeeping and disposal of patients' property		✓						

eHealth and Information Technology	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Caldicott Guardian	Senior Risk Information officer		
Responsibility for:								
Ensure the accuracy and security of the computerised financial data of the organisation			✓					
Ensure that new financial systems and amendments to current systems are developed in a controlled manner and thoroughly tested prior to implementation			✓					
Ensure adequate controls, including financial, are in place for contracts for computer services with external agencies	✓		✓					

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eHealth and Information Technology Responsibility for:	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Caldicott Guardian	Senior Risk Information officer	
Ensure that a disaster recovery plan and business continuity plan is in place for all key systems.		✓					

Information Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Caldicott Guardian	Senior Risk Information officer	
Ensure the proper governance and management of the organisations information assets, regardless of format, to safeguard their authenticity, integrity and usability.	✓			✓		✓	
Devise and implement any necessary procedures to protect the organisation and individuals from inappropriate use or misuse of information, ensuring the protection of appropriate patient confidentiality and the protection of personal data throughout NHS Grampian, and compliance with data protection legislation and other relevant guidance.	✓			✓	✓		

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Information Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Caldicott Guardian	Senior Risk Information officer	
Ensure that where information is shared or suppliers are retained, the use of personal data is appropriate, proportionate and lawful.	✓			✓		✓	
Responsible signatories/authorising executives for agreements arising from the requirements of information rights legislation.	✓			✓		✓	
Ensure the organisation has appointed a Data Protection Officer, or similar successor role, with the duties, resources and level of independence required by data protection legislation.	✓			✓			
Ensure that the organisation is fully compliant with the requirements of all information legislation such as data protection legislation, the Freedom of Information (Scotland) Act 2002, the Environmental Information (Scotland) Regulations 2004, the Public Records (Scotland) Act 2011.	✓			✓	✓	✓	

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Information Governance	Chief Executive	Deputy Chief Executive	Director of Finance	Medical Director	Caldicott Guardian	Senior Risk Information officer	
With reference to the NHS Grampian Records Management Policy and the Freedom of Information (Scotland) Act							
Maintain archives for all documents, both manual and electronic, required to be retained under the Scottish Government Record Management Code of Practice 2020.	✓						
Overall authority to destroy documents held under the Scottish Government Record Management Code of Practice 2020.	✓						
Maintain a register/record of documents so destroyed	✓						

Schedule of Reserved Decisions

Annual Accounts & Audit arrangements	The Board	Chief Executive	Deputy Chief Executive	Chair and Vice Chair of NHS Grampian	Director of Finance	Audit and Risk Committee	NHS Grampian Charity Committee	NHS Grampian Charity Trustees
Annual Accounts - NHS Grampian Health Board								
Prepare Annual Accounts and related returns					✓			
Certify Annual Accounts in accordance with National Guidance		✓	✓ ¹	✓ ¹	✓			
Review of the Annual Accounts and present to the Board for approval within agreed timetables						✓		
Approval of the Annual Accounts	✓							
Annual Accounts - NHS Grampian Patient Funds								
Preparation of an abstract of receipts and payments of patients' private funds in the form laid down in the NHS Scotland Unified Boards Accounts Manual		✓	✓ ¹		✓			
Ensure that the abstract of receipts and payment of patients' private funds is independently audited		✓	✓ ¹		✓			

1 In the Chief Executive / Chair's absence or incapacitation

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Annual Accounts & Audit arrangements	The Board	Chief Executive	Deputy Chief Executive	Chair and Vice Chair of NHS Grampian	Director of Finance	Audit and Risk Committee	NHS Grampian Charity Committee	NHS Grampian Charity Trustees
Annual Accounts - NHS Grampian Patient Funds								
Present the audit report on the abstract of receipts and payments of patients' private funds					✓			
Review the audit of the Patients Funds and provides assurance on behalf of the Board within agreed timescales						✓		
Approval of the Annual Accounts	✓							
Annual Accounts - NHS Grampian Charity								
Appoint Statutory External Auditors for NHS Grampian Charity Funds								✓
Approve Annual Accounts and Report								✓
To review and recommend the Annual Report and Audited Annual Accounts to the Trustees for approval and review the adequacy of action taken as a result of any audit recommendations							✓	

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Annual Accounts & Audit arrangements	The Board	Chief Executive	Deputy Chief Executive	Chair and Vice Chair of NHS Grampian	Director of Finance	Audit and Risk Committee	NHS Grampian Charity Committee	NHS Grampian Charity Trustees
Internal Audit - responsibility for:								
Establish and maintain an effective internal audit service					✓			
Responsible for the arrangements to review, evaluate and report on the effectiveness of internal financial control					✓			
Responsible for ensuring the adequacy of internal audit and that it meets NHS mandatory audit standards					✓			
Responsible for investigating cases of fraud, misappropriation or other irregularities in accordance with Board policy					✓			
Responsible for ensuring that the Chief Internal Auditor prepares the required plans for approval					✓			
Responsible for ensuring that an annual audit report is prepared by the Chief Internal Auditor					✓			

Schedule of Reserved Decisions

Risk Management and Insurance	The Board	Chief Executive	Director of Finance	Medical Director	Performance, Assurance & Infrastructure Committee	Audit and Risk Committee	Director of People and Culture
Responsibility for:							
Approval of the Risk Management Policy.	✓						
The organisation has an effective Risk Management Policy.		✓		✓			
Approval of Insurance arrangements on behalf of the Board.		✓	✓				
Ensure that appropriate insurance arrangements exist with due regard to the Risk Management Policy.			✓				✓
Monitoring of the effectiveness of the Risk Management Policy on behalf of the Board.					✓	✓	

Schedule of Reserved Decisions

NHS Grampian Charity Funds	Director of Finance							
Responsibility for:								
Maintain accounts and records as may be necessary to record and protect all transactions and funds of the organisation's non-exchequer funds, including an Investments Register.	✓							
Prepare detailed procedural instructions concerning the receiving, recording, investments and accounting for funds received by NHS Grampian Charity	✓							
Advise the Board on the financial implications of any proposal for fund raising activities which the organisation may initiate, sponsor or approve	✓							

Schedule of Reserved Decisions

Legal	Executive Director	Board Secretary	Asst. Board Secretary					
Responsibility on behalf of the board for:								
Approve legal aspects of repudiation and settlement of claims	✓ ¹	✓ ¹	✓ ¹					
Approve legal aspects of disposal or acquisition of property	✓ ¹	✓ ¹	✓ ¹					
Arrange conduct of litigation on behalf of NHS Grampian, including defending all actions raised against the organisation and instituting proceedings on behalf of the organisation.	✓ ¹	✓ ¹	✓ ¹					
Obtain, where necessary, the opinion of Counsel.	✓ ¹	✓ ¹	✓ ¹					
Engage the Central Legal Office, Counsel or private legal firms.	✓ ¹	✓ ¹	✓ ¹					

1. The Board Secretary or Assistant Board Secretary and one Executive Director must be in agreement with the course action being taken.

Delegated Limits and Authorised Signatories

Delegated limits for Contracts, Service Agreements and Tenders	The Board	Chief Executive	Chair	Director of Finance	Senior Executive Officer & Director of Finance	Budget Holders (OSD)		
Authorisation of NHS Contracts, Service Agreements:								
Over £2 million		✓	✓		✓ ^{1,3}			
Over £150,000 to £2 million		✓		✓				
Up to £150,000						✓ ²		
Award of Contracts and Tenders								
Over £1 million		✓ ³	✓ ³		✓ ^{1,3}			
Over £150,000 to £1 million		✓ ³		✓ ³				
Up to £150,000						✓ ^{2,3}		
Approve post contract negotiations, where the movement is the lower of £100,000 or 10% of the contract value.		✓ ³		✓ ³				

1 In the absence of the Chief Executive & Chair, the relevant Senior Executive + Director of Finance may approve (e.g.: Director of People & Culture + Director of Finance for Staff related matters).

2 As per limits under delegated to staff under the scheme of delegation.

3 Except for services provided directly by HSCPs.

Delegated Limits and Authorised Signatories

Delegated limits for Contracts, Service Agreements and Tenders	The Board	Chief Executive	Chair	Director of Finance	Senior Executive Officer & Director of Finance	Budget Holders (OSD)		
Approve post contract negotiations, where the movement is in excess of £100,000 or 10% of the contract value.	✓							
Approval for payment of Purchase orders and Invoices (Revenue & Capital)								
Over £1 million		✓ ³	✓ ³		✓ ^{1,3}			
Over £500,000 to £1 million		✓ ³		✓ ³				
Up to £500,000						✓ ^{2,3}		

1 In the absence of the Chief Executive & Chair, the relevant Senior Executive + Director of Finance may approve (e.g.: Director of People & Culture + Director of Finance for Staff related matters).

2 As per limits under delegated to staff under the scheme of delegation.

3 Except for services provided directly by HSCPs.

Delegated Limits and Authorised Signatories

<i>Capital Transactions</i>	The Board	Chief Executive	Director of Finance	Director of Infrastructure and Sustainability	Senior Responsible Officer (SRO)	Asst. Director of Finance	Asset Management Group (AMG)	SGHSCD
Approval of Capital Projects by purchase, acquisition, lease or excambion								
Approval of non-eHealth projects with a capital cost below £10 million. ¹	✓							
Approval of eHealth projects with a project life cost of less than £2 million over the first 4 years of the project, as (or the project life, if shorter). ¹	✓							
Approval of variations greater that £500,000 on the approved budget for individual capital schemes (where the initial approved investment was in excess of £1m).	✓							
Approval of non-eHealth projects with a capital cost above £10 million. ¹								✓
Approval of eHealth projects with a project life cost of above than £2 million over the first 4 years of the project, as (or the project life, if shorter). ¹								✓

¹ As per NHS Grampian Asset Management Plan and which does not form part of an Infrastructure plan previously approved and falls within the budgetary sums identified in that plan

² Requires joint authority from Chief Executive and Director of Finance

Delegated Limits and Authorised Signatories

<i>Capital Transactions</i>	The Board	Chief Executive	Director of Finance	Director of Infrastructure and Sustainability	Senior Responsible Officer (SRO)	Asst. Director of Finance	Asset Management Group (AMG)	SGHSCD
Approval of Capital Projects by purchase, acquisition, lease or excambion								
Approval of capital expenditure proposals less than £1,000,000							✓	
Approval of the acquisition of property, whether by purchase, lease or excambion up to a value of £1,000,000.							✓	
Approval of business cases for the development of GP premises.							✓	
Approval of variations of approved capital schemes < £500,000.		✓ ²	✓ ²				✓	
Due urgent time constraints in between meetings, as Chair of the AMG, approval of capital expenditure proposals less than £1,000,000, (excluding Major Capital Projects).				✓				

1 As per NHS Grampian Asset Management Plan and which does not form part of an Infrastructure plan previously approved and falls within the budgetary sums identified in that plan

2 Requires joint authority from Chief Executive and Director of Finance

Delegated Limits and Authorised Signatories

<i>Capital Transactions</i>	The Board	Chief Executive	Director of Finance	Director of Infrastructure and Sustainability	Senior Responsible Officer (SRO)	Asst. Director of Finance	Asset Management Group (AMG)	SGHSCD
Approval of Capital Projects by purchase, acquisition, lease or excambion								
Due urgent time constraints in between meetings, as Chair of the AMG, approval of the acquisition of property, whether by purchase, lease or excambion up to a value of £1,000,000. (excluding Major Capital Projects).				✓				
Approval of essential, immediate equipment and maintenance projects up to £100,000.						✓		
Major Capital Projects				□				
Approval of capital expenditure proposals less than £100,000 within approved budget for the project.					✓			
Approval of capital expenditure proposals greater than £100,000 and less than £1,000,000 within approved budget, on the advice of the Senior Responsible Officer for the Project.			✓					

¹ As per NHS Grampian Asset Management Plan and which does not form part of an Infrastructure plan previously approved and falls within the budgetary sums identified in that plan

² Requires joint authority from Chief Executive and Director of Finance

Delegated Limits and Authorised Signatories

<i>Capital Transactions</i>	The Board	Chief Executive	Director of Finance	Director of Infrastructure and Sustainability	Senior Responsible Officer (SRO)	Asst. Director of Finance	Asset Management Group (AMG)	SGHSCD
Disposal of Capital (Fixed) Assets								
Approval of disposal of fixed assets above £1,000,000 on the recommendation of the AMG.	✓							
Approval of disposal of fixed assets between £250,000 and £1,000,000, subject to disposal in excess of £500,000 forming part of annual delivery plan.		✓						
Approval of disposal of fixed assets below £250,000.				✓				

Delegated Limits and Authorised Signatories

Formal Direction of IJBs to NHS Grampian Board	Designated IJB Chief Officer	Chief Executive	Director of Finance					
Issuing a formal direction to NHS Grampian Board, when it requests the Board to act on behalf of the IJB for a directed function of the IJB. ¹	✓							
Act on a formal direction provided by the IJB, on behalf of NHS Grampian Board.		✓	✓					

NHS Grampian Charity Projects, Payments (incl. Capital Expenditure)	Chief Executive	Chair	Director of Finance	NHS Grampian Charity Committee Chair	NHS Grampian Charity Committee	Asst. Director of Finance	Deputy. Director of Finance	Fund Stewards
Over £50,000					✓			
Over £15,000 up to £50,000			✓	✓				
Over £5,000 up to £15,000			✓					
Up to £5,000						✓	✓	✓
NHS Grampian Charity Investments								
All investments					✓ ²			

1 This formal direction confirms that the IJB endorses the proposed course of action and holds sufficient financial and operational resources to commit NHS Grampian to the course of action proposed. (E.g. Directs the Health Board to enter into contract on behalf of the IJB to deliver services, which are reserved to the IJB to deliver the HSCP, or direct the Health Board to commit to Capital activities, which are reserved to the Health Board, such as purchase of property by acquisition, lease or excambion.)

2 Retrospective approval is made of all purchases and sales made by the Investment Advisers

Delegated Limits and Authorised Signatories

Authorisation of Losses, Compensation and Ex-gratia payments	Chief Executive	Chair	Director of Finance	NHSG Finance Employee	Budget Holder (OSD)			
Over £10,000 ¹	✓		✓					
Up to £10,000					✓			
Making Payments								
Bank Accounts/Exchequer Funds for authorised payment requests								
Payable Orders and Electronic Payments e.g. CHAPS/Faster Payments				✓ ²				
Payments by BACS				✓ ²				
Endowment Funds (NHS Grampian Charity)								
Cheques and Payable Orders				✓ ²				
BACS				✓ ²				
Patient Funds Held by NHGS on behalf of individual patients								
Over £10,000			✓					
Up to £10,000					✓			

1 Note that certain specific losses above the Boards delegated authority require explicit approval from the SGHSCD. The Director of Finance is responsible for ensuring that approval for such losses is obtained from the SGHSCD.

2 For all authorised request for payment, one member of the Finance Directorate must inputting the payment request and another member of the Finance Directorate approving it.

Delegated Limits and Authorised Signatories

Compensation payments under Legal Obligation	SGHSCD	Chief Executive	Director of Finance	Medical Director	Nurse Director	Board Secretary	Asst. Board Secretary	
(CNORIS delegated Limits)								
<i>Clinical Loss</i>								
Over £250,000	✓							
Over £100,000 to £250,000		✓		✓				
Over £25,000 up to £100,000				✓ ¹	✓ ¹	✓ ¹	✓ ¹	
Up to £25,000						✓	✓	
<i>Financial Loss</i>								
Over £25,000	✓							
Up to £25,000			✓					
<i>Non-Clinical Loss</i>								
Over £100,000	✓							
Over £25,000 up to £100,000			✓ ¹			✓ ¹	✓ ¹	
Up to £25,000						✓	✓	

1 The Board Secretary/ Asst. Board Secretary to counter sign with one of the Director of Finance / Medical Director or Nurse Director.

Delegated Limits and Authorised Signatories

Professional Consultancy Commitment and Payments	Chief Executive	Director of Finance	Chief Executive & Director of Finance	Budget Holder (OSD)				
Over £50,000			✓ ¹					
Up to £50,000	✓	✓						
Travel/Conference/Course/Training Expenses Payments								
Over £2,500	✓ ¹	✓ ¹						
Up to £2,500				✓ ²				
Cash Floats								
Over £2,500		✓						
Up to £2,500				✓ ²				
Leased Cars								
Ordering and Authorisation of Leased Cars				✓ ²				
Virements								
Vire between Revenue Budgets (within Sectors/Departments only).	✓ ³	✓ ³		✓ ³				
Virements must not exceed the delegated limits.			✓					
Virement from a non-recurrent budget to a recurrent budget is not permitted.			✓					

1 Except for services devolved to HSCPs.

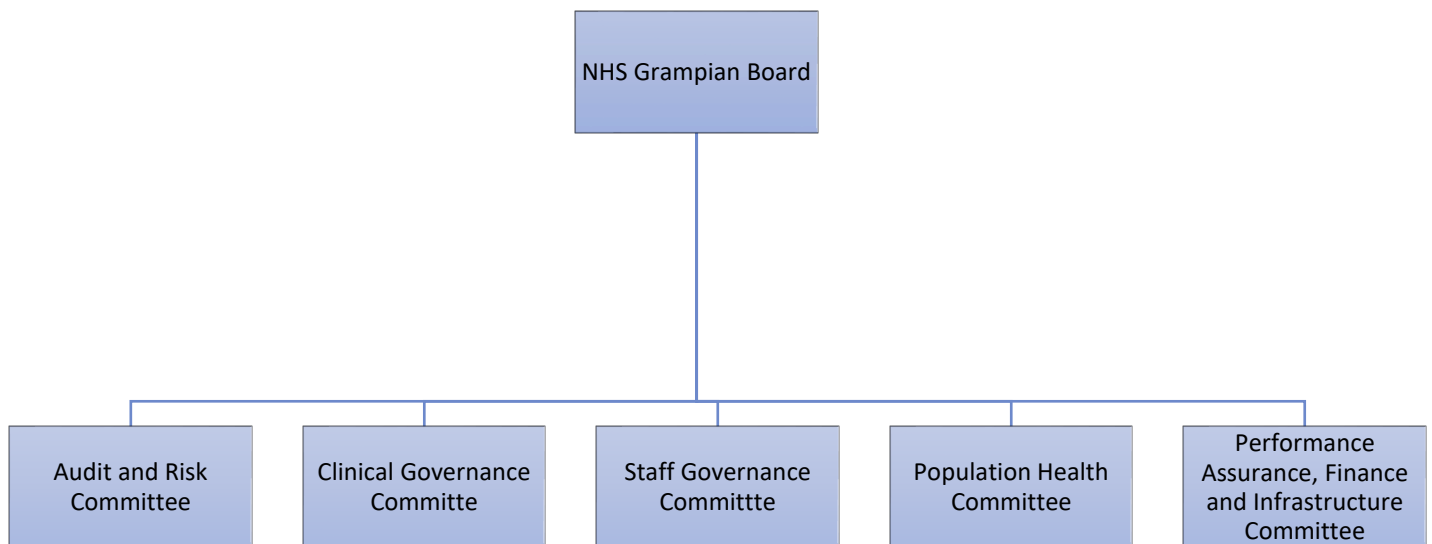
2 As per limits delegated under the Scheme of Delegation (OSD).

3 Only with the approval of the Chief Executive and Director of Finance

Standing Committees

The Board is supported by a number of Standing Committees, as part of NHS Grampian's Board Assurance framework. These Standing Committees obtain assurance that NHS Grampian is conducting business in accordance with statutory and regulatory requirements, is managing its risk effectively and are achieving strategic aims set out in its strategic plan, Plan for the Future.

NHS Grampian Board appoint the Chair and membership of Committees from Non-Executive Board Members and an Executive Lead, who supports the Committee Chair in the conduct of its business. Each Committees role and remit is defined by terms of references agreed by the Committee in accordance with the Standing Orders of the Board on their role, remit and how they obtain assurance on behalf of the Health Board.



Committee Name	Executive Lead	Remit
Audit and Risk	Director of Finance	<p>The Audit and Risk Committee is to assist the Board and Accountable Officer to deliver its responsibilities for the conduct of public business, and the stewardship of funds under its control.</p> <p>The Committee obtains assurance on behalf of the Board and Accountable Officer that an appropriate system of internal control is in place.</p>
Clinical Governance	Executive Nurse Director & Medical Director	<p>The Clinical Governance Committee obtains assurance on behalf of the Board about high level measures of clinical and care quality and safety and that a system is in place for oversight and consideration by the organisation to respond appropriately.</p> <p>The Committee will take account of the need to assure itself on the sustainability of the actions reported to it, and the impact of the actions being monitored on reducing health inequalities across the population served by NHS Grampian.</p>
Staff Governance	Director of People and Culture	<p>The Committee supports and maintain a culture within NHS Grampian where the delivery of the highest possible standard of staff management is understood to be the responsibility of everyone working within NHS Grampian and is built upon partnership and collaboration.</p> <p>It is achieved by receiving assurance of robust arrangements around the implementation of the NHS Scotland Staff Governance Standard (SGS). The Committee monitors and scrutinises performance against the SGS.</p>
Population Health	Director of Public Health, Director of Marketing & Corporate Communications	<p>The Committee seeks assurance that NHS Grampian is being repurposed as a population health focused organisation and priority is given to activities, partnerships and systems which support and enable preventative approaches and reduce inequalities in health outcomes for local people.</p> <p>The Committee will focus on areas relevant to its role and remit that have been identified by the Board as strategic priorities in the Board's Delivery Plans as agreed with the Scottish Government and on areas of high risk identified in the Board's Strategic Risk Register.</p>

Committee Name	Executive Lead	Remit
Performance, Assurance Finance & Infrastructure	Chief Executive, Director of Infrastructure and Sustainability, Director of Finance	<p>The committee obtains assurance on the effectiveness of the performance review arrangements across NHS Grampian in order to achieve the Board’s objectives as set out in the Board’s approved Strategic Plan and related Delivery Plans, and that appropriate action is taken to address areas of underperformance.</p> <p>The Committee obtains assurance on behalf of the Board on the effective financial management of NHS Grampian, including oversight of the Board’s medium term financial strategy, the effective management of the Board’s infrastructure programme, including new build and refurbishment projects, backlog maintenance plan and digital strategy and on progress towards achieving environmental sustainability targets.</p> <p>The committee will further obtain assurance on behalf of the Board on the effective management of transformation across the organisation as that relates to delivery of the Board’s approved Strategic Plan and Medium Term Financial Strategy. The Committee focuses on areas identified by the Board as strategic priorities in the Board’s Delivery Plans as agreed by the Scottish Government and on areas of high risk identified in the Board’s strategic risk register.</p>

Operational Scheme of Delegation

The operational scheme of delegation outlines the delegated powers and authorities to officers of NHS Grampian. The scheme is maintained in accordance with the Boards Standing Financial Instructions with the Assistant Director of Finance responsible for its maintenance.

Any amendment to limits must be agreed by the Audit and Risk Committee.

Delegated Authority

The scheme of delegation empowers Officers of NHS Grampian through delegated authority and permits them to:

- 1 Authorise additions and amendments to payroll standing data. This includes starters, leavers and amendments to terms and conditions. These must be operated in accordance with the vacancy management protocol.
- 2 Authorisation of all payroll input documentation such as manual staff timesheets and their input to SSTS.
- 3 Authorisation of expense requests through the eExpenses system. It is the responsibility of managers to ensure that the appropriate approval is obtained in line with the scheme of delegation if the amount exceeds their authority.
- 4 Authorisation of expenditure related to attendance at courses, conferences and seminars including all related invoices and requests for reimbursement of course fees, travel and subsistence.
- 5 Authorisation of NHS Grampian officers to act as fund stewards, and authorise NHS Grampian Charity expenditure up to a maximum of £5,000. Any expenditure requests in excess of £5,000 **must** be authorised by in accordance with the Schedule of Reserved Decisions as set out below.
- 6 Authorisation of all income generation, debtors requests to raise sales invoices, requisitions, purchase orders against agreed contracts and invoices for goods and services whether revenue or capital in nature.

This delegated authority is banded as follows:

Band	Delegated limit	Example Role
0	£0	Requisition only – no authority required
1	£5,000	Lead Nurse, Supervisor
2	£10,000	Team Leader, Physio etc
3	£15,000	Functional Manager
4	£30,000	Unit or Service Manager
5	£100,000	General Manager, Sector Lead
6	£100,000 - £150,000 ¹ £100,000 - £500,000 ²	Director of Finance

These delegated limits are **inclusive** of VAT.

Where an individual's role requires a level of delegated authority in excess of that which would be deemed normal for operational requirements (e.g. in order to authorise a large payment under agreed contractual arrangements) then this should be noted as an exceptional authority.

- 7 The authority to authorise petty cash vouchers, recording petty cash vouchers and dispensing petty cash.
- 8 The authority to issue patient funds by cheque, as and when required.

Restricted Delegations

The following delegations are restricted to specific officers of NHS Grampian:

- 1 The engagement of agency staff is restricted to the Chief Operating Officer, Sector General Managers and Directors.
- 2 Authorisation of relocation expenses is restricted to the Director of People and Culture, or authorised Human Resource Managers in line with the current policy.
- 3 Authorisation of lease car applications is restricted to the Chief Operating Officer, Sector General Managers and Directors.

1 Approval for NHS Contracts, Service Arrangements and award of Contracts and Tenders.
2 Approval of purchase orders and tenders (Revenue and Capital).

- 4 Authorisation of losses, write offs, ex gratia or any other irregular payments that do not fall within normal operating expenditure shall be limited to the Director of Finance, Deputy Director of Finance or Assistant Director of Finance or their nominated deputy.

- 5 Authorisation to enter into contracts (also known as external contractual commitment authority) or service agreements shall be delegated to a small number of senior managers. This applies to **all** contracts and service level agreements with individuals, commercial organisations, other NHS organisations or public sector organisations including Primary Care Contractors.

Managers with delegated authority to enter into contracts must ensure that all requests for products or services not covered by a formal contract (defined as a written agreement subject to NHS Grampian's terms and conditions that has resulted from a tender process executed in accordance with NHS Grampian's standing financial instructions or a National Procurement contract which has followed a similar approved process.) are procured in accordance with the Standing Financial Instructions.