General - No Additional Protection

NHS Devon

NHS Cornwall and Isles of Scilly

Joint Operational Scheme of Delegation

Document Reference	Joint Operational Scheme of Delegation
Version	V1
Senior Responsible Officer	Chief Finance Officer
Author	Company Secretary
Approved by	NHS Devon Integrated Care Board NHS Cornwall & Isles of Scilly Integrated Care Board
Date Approved	28 May 2026
Date Issued	01 June 2026
Date of next review	31/03/2027

Change Record

Date	Version	Status	Author	Changes Made
May 2026	V1	Draft	PH/KK	Creation of Joint OSoD

Review

This OSoD will be reviewed annually to ensure it reflects changes in legislation, ICB policy, ongoing operational requirements and national guidance.

The NHS Devon and NHS Cornwall and Isles of Scilly Integrated Care Boards will each approve this Document.

References

Authorised individuals need to familiarise themselves with essential guidance. This knowledge is key to ensuring compliance and enhancing overall effectiveness.

- Governance Handbook – Standing Financial Instructions
- HM Treasury: Managing Public Money (updated June 2025).
- NHSE - The Provider Selection Regime (PSR) statutory guidance (Updated April 2025).
- Health Care Services (Provider Selection Regime) Regulations 2023
- The Procurement Regulations 2024
- Procurement Act 2023
- Procurement of goods or services process (NHS Devon)

General - No Additional Protection

Operational Scheme of Delegation (OSoD)

This schedule of matters delegated to NHS Devon and NHS Cornwall and Isles of Scilly (CIOS) officers (Operational Scheme of Delegation, or OSoD) has been developed in conjunction with the Standing Orders (SOs) and Standing Financial Instructions (SFIs) of NHS Devon and NHS CIOS. This document should be used in conjunction with the NHS Devon and NHS CIOS Joint Scheme of Reservation and Delegation (SoRD), the difference being that this document sets out the operational and financial limits on the authority delegated within NHS Devon and NHS CIOS.

The delegations articulated in this document are the lowest level to which authority is delegated. Authority can be delegated upwards with no further action being required. Decision making with a financial impact must be carried out in accordance with the NHS Devon and NHS CIOS SOs, SFIs and detailed financial procedures. All financial limits in this OSoD are subject to the availability of sufficient budget. The Limits set out in this OSoD are the maximum limits, and lower limits may be applied.

In accordance with SoRD, the NHS Devon and NHS CIOS Boards exercise financial supervision and control by:

a) Authorising the operational plan of each Integrated Care Board;

b) Requiring the submission and approval of budgets within approved allocations / overall income;

c) Defining and approving essential features in respect of important procedures and financial systems (including the need to obtain value for money); and

d) Defining specific responsibilities placed on members of each Integrated Care Board, its Committees, partners and employees as indicated in the SoRD.

Once the NHS Devon and NHS CIOS Boards have reviewed and approved the Operating Plan and any supporting financial plan/budget, the Board will delegate approval to the Chief Executive, the Chief Finance Officer and other Chief Officers and employees to commit these resources for the purpose set out in the plan, subject to the financial thresholds set out in this OSoD.

N.B. Both NHS Devon and NHS CIOS operate with additional financial governance either by way of double or triple lock processes. The objective of these additional controls is to provide system wide scrutiny of any investments over a certain threshold (currently £100,000 TCV). There are no exceptions to this process and seeking approval through this process must be sought before any contracts/ procurement can be initiated.

In the event of long-term absence or sickness, requests for a change to the delegation must be made in writing and clearly describe the parameters of the delegations, including financial limits and any restrictions for types of expenditure, to the Chief Executive Officer and the Chief Finance Officer, on the advice of the Company Secretary.

Individuals with delegated responsibility

Individuals who have delegated responsibility given to them in line with the scheme of delegation must have due regard to:

- abiding by all conditions of any delegated authority
- ensuring integrity, accuracy, probity, and value for money in the use of resources
- the security of the statutory organisations property and avoiding all forms of loss.

Individuals are also expected to ensure that they are familiar with the following guidance:

- NHS Cornwall and Isles of Scilly and NHS Devon Joint Standing Financial Instructions (SFIs)
- NHS Cornwall and Isles of Scilly and NHS Devon Joint Scheme of Reservation and Delegation (SoRD)
- HM Treasury: managing public money
- NHS Cornwall and Isles of Scilly and NHS Devon Joint Policy on Standards of Business Conduct
- NHS Cornwall and Isles of Scilly and NHS Devon Joint Policy on the Management of Conflicts of Interest
- Procurement of goods or services policies (relevant ICB until standardised)
- Budget holder manual (relevant ICB until standardised)

Current versions of the Joint Standing Financial Instructions (SFIs), Joint Scheme Of Reservation and Delegation (SoRD), and Joint Policy on Standards of Business Conduct can be found on the public facing website.

If an individual is unsure of their obligations or authority under this scheme of delegation, they should seek advice from appropriate senior officers before entering into any commitment, whether oral or written, or taking any other action that may put them in breach of these requirements.

If any individual becomes aware that they have acted in breach of this scheme of delegation, or believes they may have done so, they should immediately report this to the Chief Finance Officer and the Company Secretary regardless of the context and reasons.

General - No Additional Protection

General Delegation Principles

Delegates Must

- Act within your authority by ensuring you hold the relevant delegation
- Understand your authority by referring to relevant guidance, limitations and directions
- Act with the ICB's values in mind
- Avoid conflicts of interest
- Consider the ICB's business needs
- Seek expert advice **before** making a decision
- Make decisions objectively, reasonably and fairly.

Delegates MUST NOT

- Exercise delegations in respect of someone outside of your immediate line of control
- Exercise powers in respect of a position higher than your own
- Exercise a delegation in respect of yourself (i.e. confer a personal benefit)
- Exercise a delegation on behalf of an absent employee unless it is within the scope of your delegated authority, or you are officially acting in the position.

Compliance:

- All delegates are required to comply with manuals and directives issued by the ICB
- Delegated authority is subject to internal controls and to any overriding National laws

General - No Additional Protection

Finance Delegation Principles

Delegates MUST

- Only commit expenditure in cost centres under the delegate's authority
- Only commit expenditure where there is sufficient budget to cover the cost *
- Only commit expenditure on goods and services related to official work and business use
- Only commit expenditure where all relevant ICB's procedures and policies have been followed
- Only commit expenditure to the financial limit of the delegation
- Only approve expenditure where evidence exists that goods have been received and/or services have been performed in accordance with and at the rate/s of an agreed contract or arrangement

** In the event that additional commitments are considered necessary when a budget is already committed, specific approval to overspend will be required from the Chief Finance Officer, and is only likely to be given in exceptional circumstances*

Delegates MUST NOT

- Approve a gift or settlement of any legal claim unless specifically delegated this authority
- Transfer the financial delegation granted by the ICB Chief Executive to another employee
- Break one purchase down into several smaller items to avoid breaching the financial limit of the delegation
- Commit expenditure on capital works, contracts or special payments unless specifically delegated this authority
- Exceed their delegation limits even if automated systems permit this to occur
- Approve any expenditure incurred by the delegate on travel, meals, conferences and other similar expenditure
- Assume the financial delegation of an absent delegate if you are not authorised to do so.

General - No Additional Protection

Individuals with delegated responsibility

Unless specified elsewhere in this Scheme of Delegation the following apply:

N.B. Individuals who are formally appointed in an "interim" or "acting" capacity to any of Tier 1 or Tier 2 roles shall have the same authority as substantive appointees.

Tier 1 (Chief Officers)
The following are defined as Tier 1:

NHS Devon	NHS CIOS
Chief Executive Officer/Accountable Officer	
Chief Finance Officer	
Chief Strategic Planning and Commissioning Officer	
Chief Clinical Officer (CNO)	
Chief Place and Transformation Officer (CMO)	
Chief People Officer	
Chief Population Health Officer	
Company Secretary	

Role	Nature of role	Accountable to
Budget manager	the team member with delegated authority for day-to-day budget management	Head of service
Director/Head of Service	Responsible for financial management of budget	Chief Officer
Chief Officer	Overall accountability for activities within their directorate	Chief Executive Officer
Chief Executive Officer	Overall accountability for the operations of the ICB	ICB Board

Tier 2 (directors/deputies)
The following are defined as Tier 2:

NHS Devon	NHS CIOS
Director of Finance (Operations)	
Director of Finance (Strategy and Planning)	
Director of Finance (Transformation)	
Director of Estates	
Director of Nursing & AHP (Quality)	
Director of Nursing & AHP (Statutory/Partnerships)	
Director of Nursing & AHP (Operations and Transformation)	
Director of Population Health Management & Prevention	
Director of Data Insights and Health Intelligence	
Director of Digital Development	
Director of Strategic Planning	
Director of Commissioning	
Director of Experience & Engagement	
Place Director	
Director of Primary Care	
Director of Service Transformation	
Medical Director (Regulation & Transformation)	
Director of Workforce Strategy, Planning and Change	

Procurement of goods or services (1 of 2)

As a public body, the NHS is subject to public procurement legislation:

- The NHS Provider Selection Regime 2023 (the PSR) applies to all healthcare services.
- The Procurement Act 2023 applies to the procurement of goods and non-healthcare services
- The Public Contracts Regulations 2015 (PCR) remain applicable for certain legacy procurements and arrangements.

Before procuring goods and services delegates should read the relevant ICB's Procurement Policy

Contact Contracting/Procurement First

Always contact the Contracting team first before approaching any provider. This ensures the correct process, documentation, and compliance requirements are in place from the outset. Early engagement supports better planning, avoids delays, and ensures all activity follows approved procedures

Contacting Providers

Once advised by the Contracting team the provider contact should be **limited to obtaining quotations and lead times**. **No commitments** to procure or contract with the provider should be made.

A purchase can only proceed after:

A compliant route to market is confirmed
Internal governance approvals are completed
Formal intention to award is issued

Role of the Contracting team

The team will advise on the **most appropriate procurement route and manage the route to market.** This ensures the process is **legally compliant** and follows procurement regulations. It will also help you embed **financial and commercial governance** throughout. (Please note that the approval value of procurements under both PSR and PA will need to follow the approval route that equates to the whole life value of the procurement and not just the annual value.)

Importance of Planning Ahead

Procurement activities—tenders, approvals, and contract finalisation—**take time**. Early planning supports the timely delivery of projects and allows us to be compliant with our internal governance and providers better outcomes.

Due consideration must be made to the separate guidance on Managing Public Money issued by HM Treasury. This stresses the importance of operating with regularity and propriety and the need for efficiency, economy, effectiveness, and prudence in the administration of public resources, to secure value for public money. Conflicts of Interest must be checked for staff and potential providers, as well as required mandatory checks (such as mandatory exclusions, financial standing).

General - No Additional Protection

Procurement of goods or services (2 of 2)

Healthcare Services

Clinically led services
Consultant, GP, Nurse, Paramedic, Health Care Practitioner

Legislation - NHS PROVIDER SELECTION REGIME

Direct Award are first choice where:

A. A single capable provider
B. ICB are not restricting number of providers, and patient choice.
C. Existing Provider satisfies existing need and is likely to do so going forward (not changing materially)
- Urgent situations (with conditions)

Route C – Must publish an Intention to Award before the service starts to allow other Providers to make representations, full contract award cannot be made until after 8 day standstill. Cannot it be used for new services.

Where Direct Awards are not permissible/suitable, we must use :

- Most Suitable Provider (publicised EOI process)
- Competitive Process

No financial thresholds are applicable as <u>all spend</u> is subject to the rules.

Health Adjacent Services, Goods, Non-Healthcare

All other goods and services

Legislation - PROCUREMENT ACT 2023

The Act applies for contract values above the following thresholds:-

Health Adjacent services	Corporate services, Goods IM&T
£663,540	£135,018

Below the thresholds

Three Quotes or Direct Award (SATW)

Above the thresholds

Direct Awards (SATWs) are permissible, the following conditions apply:

- Pilot/test & learn only (cannot extend)
- One single capable supplier (market assessment done)
- Additional or repeat goods or services
- Due to Insolvency
- Extreme and unavoidable urgency
- To protect life where Minister of the Crown considers it necessary (eg Covid).

Where Direct Award is not permissible/suitable, we must use:

- Competitive Process

All options require publicised Transparency Notices including Direct Awards and must be published by Procurement Team on the national portal.
See FAQs for more information.
Do not have discussions with providers before seeking advice from the procurement team.

Please contact the Contracting team for advice

General - No Additional Protection

Delegation Limits (1 of 4)

Individuals can only apply delegation limits to budgets for which they are accountable. Whilst budget holders may delegate to people they line manage in accordance with the scheme of delegation; they cannot delegate accountability. Delegations are not cumulative (i.e. cannot be used by two officers together to achieve a higher delegation limit)

Nothing in this scheme of delegation is intended to preclude the pragmatic progress of legitimate ICB business. Where the Chief Executive Officer and/or Chief Finance Officer consider there are legitimate reasons to depart from the below delegations, they can do so with the Board's prior engagement and agreement.

Ref	Responsibility	Delegation Arrangements	Notes
1 - Business cases/Committing Expenditure			
1.1	**Approval of business cases –**		Costs incurred in the delivery of services to patients. These limits refer to approval of the business cases prior to the commencement of a direct award or a competitive procurement process. These must be read in conjunction with the ICS wider system governance for system financial governance setting out arrangements for all partner organisations Annualised value means twelve month's expenditure (eg a contract value for £1million covering a 4-year period has an annualised contract value of £250k) **All commitments should only be within delegated budgets**
	Programme expenditure (All limits relate to annualised expenditure)		
	Up to £250,000	Tier 2	
	£250,001 to £1,000,000	Tier 1	
	£1,000,001 up to £5,000,000	Chief Executive and Chief Finance Officer	
	Over £5,000,001 up to £20,000,000	South West Peninsula Management Board	
	Over £20,000,000	South West Peninsula Board	
1.2	**Approval of business cases –**		Running costs are costs incurred in the running of the ICB as an organisation **All commitments should only be within delegated budgets**
	Running costs (administrative costs) (All limits relate to annualised expenditure)		
	Up to £100,000 (within approved delegated budgets)	Tier 2	
	£100,001 up to £250,000	Tier 1	
	£250,001 to £500,000	Chief Executive and Chief Finance Officer	
	£500,001 to £2,000,000	South West Peninsula Management Board	
	Over £2,000,000	South West Peninsula Board	

General - No Additional Protection

Delegation Limits (2 of 4)

Ref	Responsibility	Delegation Arrangements	Notes
2 – Contract approval			
2.1	**Authorisation to sign the legal contract**		(All limits relate to annualised expenditure) For individual packages of care see 2.2 **All approvals should only be within delegated budgets**
	Purchase of goods and services		
	Up to £250,000	Tier 2	
	£250,001 to £1,000,000	Tier 1	
	£1,000,001 up to £5,000,000	Chief Executive and Chief Finance Officer	
	Over £5,000,001 up to £20,000,000	South West Peninsula Management Board	
	Over £20,000,000	South West Peninsula Board	
2.2	**Purchase of individual packages of care**		Such purchases can only be authorised where there is an extant, relevant overarching contract in place with the specific Provider. If such a contract does not exist, compliant procurement routes must be followed. (All limits relate to annualised expenditure) **All approvals should only be within delegated budgets**
	Up to £1,000 per week	Band 6	
	Up to £1,900 per week	Band 7	
	Up to £2,200 per week	Band 8a	
	Up to £3,000 per week	Band 8D	
	Up to £4,800 per week	Band 9	
	Over £4,800 per week	In line with 2.1 above (on an annualised basis)	

General - No Additional Protection

Delegation Limits (3 of 4)

Ref	Responsibility	Delegation Arrangements	Notes
2.3	**Temporary increases (maximum 4 weeks) to individual packages of care**		There may be occasions where a temporary increase is required to an existing package of care, such as when an individual is in crisis and requires one to one support. Delegating these approval limits, for a maximum of 4 weeks, will allow timely decisions to support individuals with existing packages. If the increase is expected to continue and will exceed 4 weeks then the approval needs in line with section 2.2 above
	Up to £500 per week	Band 8a	
	Up to £1,000 per week	Band 8b	
	Purchase of running costs/administrative cost goods and/or services		(All limits relate to annualised expenditure) **All approvals should only be within delegated budgets**
	Up to £100,000	Tier 2	
	£100,001 up to £250,000	Tier 1	
	£250,001 to £500,000	Chief Executive and Chief Finance Officer	
	£500,001 to £2,000,000	South West Peninsula Management Board	
	Over £2,000,000	South West Peninsula Board	
3 – Approval of invoices within ORACLE			
3.1	Up to £500	Band 4	Evidence of a contract/grant/formally approved should be in place before approval.
	Up to £15,000	Band 5-6	
	Up to £50,000	Band 7-8	
	Up to £20,000,000	Band 8d	
	Up to £30,000,000	Tier 2	
	£30,000,001 and over	Chief Executive or Chief Finance Officer	
3.2	Invoices relating to individual packages of care		Limits apply to individual invoices only when the package of care has been approved on the care system and invoices are matched to the relevant package of care. Approval of the invoice cannot be provided by the same person who approved the care package (or changes to the care package).
	Up to £10,000	Individual package of care finance administrator - Band 3 - 5	
	Up to £20,000	Individual package of care business manager, operational managers - Band 8A	
	Up to £100,000	Band 8d	
	Over £100,000	Tier 2	

Delegation Limits (4 of 4)

Ref	Responsibility	Delegation Arrangements	Notes
4 – Use of corporate credit card			
4.1	Expenditure in relation to travel and accommodation where request has been approved in line with relevant limits above	Named Personal Assistants as approved by Chief Finance Officer (refer to Credit Card Policy)	The use of credit cards is mainly for travel and accommodation. Staff who need to book travel and accommodation for business use must obtain prior approval from their manager. Once prior approval has been gained, the team's personal assistant will then make the necessary travel arrangements in accordance with NHS CIOS Travel and Subsistence Expenses Policy and NHS Devon Travel Expenses.
	Use of credit cards for other expenditure	Up to £1000 Tier 2 Over £1000 Tier 2 - Director of Finance	
5 – Authorisation of Invoice Payment Files (IPF)			
5.1	Authority to approve IPF payments	Tier 2 - Director of Finance	Invoice payment files (IPFs) are mainly used for payment of • NHS providers within scope (as directed by NHSE) • Continuing Healthcare where the provider meets qualifying criteria (Control over CHC packages lies in the authorisation of the package of care within the care management software) • Personal Health Budget payments • GP payments on an adhoc basis In accordance with overarching contract This delegation relates to authorisation of the payment files to be uploaded
5.2	Continuing Healthcare/ Personal Health budgets	Band 8b	
	GP payments	Band 8b	
6 - Income			
6.1	All requests for a sales invoice will be on the prescribed form (with relevant back information/agreement attached) approved as follows:		The ICB receives most of its cash funding from the Department of Health however, there will be instances where sales invoices are raised. Where there are amounts owed to the ICB and an invoice is required to be raised the process should be initiated without undue delay as this could give rise to a credit risk. Credit notes requests will be agreed within the same limits as the sales invoices. Credit notes will be authorised within the finance system by the Head of Finance
	Up to £100,000	Band 7	
	Up to £1,000,000	Band 8d	
	Over £1,000,000	Tier 2	
	Sales Invoices will be raised by Finance staff and authorised within SBS by:		
	Up to £500,000	Band 8a	
	Over £500,000	Band 8d	
	Approval of external process to seek recovery of debts	Band 8d	

General - No Additional Protection

Technical and/or financial system related matters (1 of 2)

Delegated Matters	Minimum authorisation level	Notes
Monthly cash requisitions		
Monthly drawdown funding request	Band 8a	The ICB is funded by monthly funding requests – these are submitted in the month prior funding being required.

General Ledger

Responsibility	Minimum authorisation level	Notes
Journals		
Up to £1,000,000	Band 5	Processing of all General Ledger Journals (Budget, Actuals and Accruals)
Up to £20,000,000	Band 8a	
Over £20,000,000	Band 8b	
Financial ledger code combinations		
Requests to create or disable code combinations.	Band 5	
Purchase ledger		
Requests to SBS to set up of New Suppliers	Band 5	
Sales ledger		
Approval of new customers within the finance system	Band 5	
Cash		
Banking and Receipting of all cash and cheques received by ICB	Band 5	
Setting any required Payment Run/Payroll Bank run ceiling and authorising payment when this is exceeded.	Band 8c	
Oracle users		
Amend user e.g., change of role (no approval limit change)	Band 8a	
Request for new user (financial approval limit required)	Band 8c	

General - No Additional Protection

Technical and/or financial system related matters (2 of 2)

Responsibility	Minimum authorisation level	Notes
Delegated limits for budget virements (moving funding from one budget to another)		
Up to £1,000,000	Band 8d	This is where a budget is moved because the delegated responsibility has changed as opposed to budget journals within delegated responsibilities
Over £1,000,000 up to £10,000,000	Tier 2	
Over £10,000,000	Chief Finance Officer	
Release of funding held in reserves		
Up-to £20,000,000	Tier 2 - Director of Finance	In support of financial grip and control the financial plan may determine that certain funding is initially held in reserves. All in year allocations will be held in reserves until released. All reserve movements will be reported to the relevant Finance, Performance and Quality Committee
£20,000,001 and over	Chief Finance Officer	
Bank Accounts		
Opening bank accounts or procuring banking services in accordance with mandates approved by the Board	Chief Finance Officer	
Addition or removal of signatories to bank accounts	Chief Finance Officer, or authorised signatory to the bank accounts (in accordance with the bank account mandated authorities)	

Staffing matters

Delegated matters	Minimum authorisation level	Notes
Staff costs		
Setting ICB funded establishment	Vacancy Approval Panel (appointed by Executive Committee)	This relates to all matters regarding approval of expenditure on staff related issues. In the case of incurring staff pay costs the relevant approval must be sought prior to any role being advertised.
Authority to fill posts within funded establishment (on payroll only - but may be permanent or fixed term)	Band 8d with confirmation that funding exists by the relevant finance manager/financial accountant/people partner Resource request process still followed to ensure finance and people partner engagement	
Authority to appoint staff to post not in the agreed establishment. (This requires the relevant management process to be followed)	Follow Resource Recruit process. Ultimately authorised by Vacancy Approval Panel (appointed by Executive Committee)	
Authority to authorise overtime (where allowable – i.e., in accordance with employee terms and conditions)	Band 8a	
All requests for upgrading / re-grading (dealt with in accordance with procedures)	Tier 1	
Approval of the extension of staff on fixed term contracts	Vacancy Approval Panel	
Before engagement of 'Off payroll' staff an employment status check must be undertaken in conjunction with HR. Engagement of 'off payroll workers needs to follow the procurement process and the contracts team must be included in the process from the outset. Early engagement with HR and finance teams is essential.		
'Off payroll' staff engagements below criteria set by NHSE	Chief People Officer and Chief Finance Officer	Note NHSE limits
'Off payroll' staff engagements –likely to exceed criteria set by NHSE	Chief Finance Officer or Tier 2 - Director of Finance - only after authorisation has been given by NHS England	
Leave		
Approval of Annual Leave, including carry forward (up to 5 days / over 5 days)	Line Manager	
Payment of Annual Leave in exceptional circumstances	Tier 1	
Compassionate leave up to 3 days	Line Manager	
Compassionate leave up to 10 days	Tier 1	
Special leave arrangements - up to 6 days in any one year	Tier 1	
Leave without pay	Tier 1	

Capital Expenditure

Delegated matters	Minimum authorisation level	Notes
Agreement of Capital Project plan (prior to submission to NHSE)	Chief Finance Officer	Capital expenditure is expected to largely comprise plant and equipment. Expenditure is defined as capital in nature when plant and equipment are expected to be used for more than one year, and the cost is at least £5,000. Where items individually cost less than £5,000 but are more than £250 then they may be treated as group of assets and treated as capital. Clarification on the treatment should be confirmed with the finance team before incurring any expenditure. Funding is only confirmed by NHSE following their approval of a capital project
Approval of Capital project	NHS England	
Following the approval of the capital project, the procurement, contracting and subsequent authorisation of invoices follow the procedures outlined above		

Leases

Where the ICB is considering a lease where the lease term exceeds 12months and relates to property and/or equipment that is over £5,000 (if bought outright) then the impact **must** be assessed by the finance team. If it is determined that the lease creates a ‘right to use asset’ then the capital expenditure process needs to be followed as outlined above. Due to the technical nature of this the finance team must be engaged at the outset of the planning process as NHSE approval may need to be given prior to signing a lease.

Condemning and disposal

Delegated matters	Minimum authorisation level	Notes
Condemning or disposal of unserviceable items (other than IT equipment) with an estimated replacement cost:		
up to £100	Designated budget holder	
£101 to £5,000	Tier 2 - Director of Finance (Operations)	
£5,001 and above	Chief Finance Officer	
Condemning or disposal of all unserviceable IT equipment	Tier 1	

Losses and Special Payments

Delegated matters	Minimum authorisation level	Notes
Losses and Special Payments:		There is no budgetary provision for losses and special payments and therefore these classes of expenditure are subject to more scrutiny including publication within the ICB's annual accounts. Losses should only be considered where all the facts have been appraised and that there is no alternative action for recovery. Special payments are only to be made where there is no suitable alternative remedy available. In all cases a 'Losses and special payments checklist' will need to be completed prior to approval being considered. Certain special payments require prior authorisation from NHSE regional/national team and/or HM Treasury. All losses and special payments will be reported to the Audit and Risk Committee.
Up to £5,000	Tier 2 - Director of Finance	
Over £5,000	Chief Finance Officer or Chief Executive Officer	
Write off of Bad Debts:		
Under £50,000	Chief Finance Officer	
Over £50,000	Chief Finance Officer and Chief Executive Officer	
Notification to SBS to action Write Offs	Financial Accountant – Band 8a	

Non – Financial

Delegated matters	Minimum authorisation level	Notes
Sealing of Documents	Chief Executive Officer and Chief Finance Officer	
Delegation of Duties not retained or reserved elsewhere.		
Exercise or delegation of those functions of NHS Devon ICB which have not been retained as reserved by the Board, other Committee or (specified) member or employee.	Chief Executive Officer	
Management of risk Ensuring the ICB has a risk management policy/framework and a programme in place.	Chief Executive Officer and Company Secretary	
Management of Insurance Ensuring the ICB has arrangements in place for the provision of adequate insurance cover for the ICB that is not indemnified through the NHS Resolution	Chief Executive Officer and Chief Finance Officer	
Signing non-legally binding administrative arrangements	Tier 1	