

| Last Reviewed and approved: 5 November 2024           |                   | DELEGATED LIMIT OF AUTHORITY FOR INDIVIDUAL INVOICES |                                    |  |            |   |        |                          |                      |               |              |                  |                  |                       |                                 |                            |                                      |
|---|-------------------|--|------------------------------------|--|------------|---|--------|--------------------------|----------------------|---------------|--------------|------------------|------------------|-----------------------|---------------------------------|----------------------------|--------------------------------------|
|   |                   | ENDOWMENT FUNDS (see ** below)                       |                                    |  |            |   |        |                          |                      |               |              |                  |                  |                       |                                 |                            |                                      |
|   | General Endowment | GBH General / Equipment Fund                         | Other Hospital Funds Not Specified | Other Non Hospital Funds not Specified | GBH Cancer | Andrew Smith of Isleburgh House Scholarship & Gilbert Halcrow Memorial Fund £ | Cancer | Daniel Sinclair Hospital | Daniel Sinclair Comm | John Sinclair | Comm Nursing | Brae Garden Fund | Health Education | Ward 3, Renal and A&E | Ward 1, Theatres, Resus and OPD | Maternity and Child Health | MRI Scanner Appeal (note b addition) |
|   | £                 | £  | £                                  | £                                      | £          | £   | £      | £                        | £                    | £             | £            | £                | £                | £                     | £                               | £                          | £                                    |
| Chief Exec.(or nominated deputy as approved by Chair) | 2,000             | 2,000  | 2,000                              | 2,000                                  | 2,000      | 0   | 2,000  | 2,000                    | 2,000                | 5,000         | 2,000        | 2,000            | 1,000            | 2,000                 | 2,000                           | 2,000                      | 5,000                                |
| Director of Finance                                   | 10,000            | 10,000   | 10,000                             | 5,000                                  | 5,000      | 10,000  | 5,000  | 5,000                    | 5,000                | 5,000         | 5,000        | 5,000            | 5,000            | 5,000                 | 5,000                           | 5,000                      | 10,000                               |
| Director of Community Health and Social Care          | 0                 | 0  | 0                                  | 5,000                                  | 5,000      | 0   | 5,000  | 0                        | 2,000                | 5,000         | 2,000        | 2,000            | 2,000            | 0                     | 0                               | 0                          | 0                                    |
| Director of Nursing, Acute and Specialist Services    | 0                 | 5,000  | 5,000                              | 0                                      | 5,000      | 0   | 5,000  | 2,000                    | 0                    | 5,000         | 0            | 0                | 0                | 2,000                 | 2,000                           | 2,000                      | 5,000                                |
| Director Of Public Health                             | 0                 | 0  | 0                                  | 0                                      | 0          | 0   | 0      | 0                        | 0                    | 0             | 0            | 0                | 1,000            | 0                     | 0                               | 0                          | 0                                    |
| Chief Nurse Community                                 | 0                 | 0  | 0                                  | 0                                      | 0          | 0   | 0      | 0                        | 2,000                | 0             | 2,000        | 2,000            | 0                | 0                     | 0                               | 0                          | 0                                    |
| Learning and Development Manager (See note a)         | 3,000             | 0  | 0                                  | 0                                      | 0          | 3,000   | 0      | 0                        | 0                    | 0             | 0            | 0                | 0                | 0                     | 0                               | 0                          | 0                                    |
| Elective Services Lead: Acute and Specialist Services | 0                 | 1,000  | 1,000                              | 0                                      | 2,000      | 0   | 5,000  | 2,000                    | 0                    | 0             | 0            | 0                | 0                | 2,000                 | 2,000                           | 0                          | 0                                    |
| Chief Nursing Acute and Specialist Services           | 0                 | 1,000  | 1,000                              | 0                                      | 2,000      | 0   | 5,000  | 2,000                    | 0                    | 0             | 0            | 0                | 0                | 2,000                 | 2,000                           | 0                          | 0                                    |
| Child Health Manager                                  | 0                 | 0  | 0                                  | 0                                      | 0          | 0   | 0      | 0                        | 0                    | 5,000         | 0            | 0                | 0                | 0                     | 0                               | 2,000                      | 0                                    |

**NOTES:**

- All expenditure must be within approved annual budget limits
- Delegated authority does not negate the need to follow Standing Financial Instructions regarding tender processes, use of national contracts etc (see Standing Financial Instructions on the intranet) Limits for officers can be varied in-year with the agreement of Director of Finance and Chief Executive (then ratified by the Board annually)
- All delegated staff can nominate a deputy to approve \*PECOS orders whilst they are on leave. \*(Professional Electronic Commerce Online System).
- If an invoice is received out with the Director of Finance and Chief Executive standard delegated limit they can in exceptional circumstances jointly authorise the invoice up to their combined delegated limit value but must also inform and advise both the Chair of the Board and Chair of the Audit committee of the proposed action and the reason why this payment was considered an exceptional case.
- Values can be temporary adjusted during the year to reflect changes in circumstances but formal approval of these changes should be sought at next Endowment Committee Meeting.

\*\* All endowment expenditure must be in line with the wishes of the donor or the aims of the endowment fund. CEO and DoF will have additional authority to counter-sign up to £15k for single items that match a specific donation. The Head of Finance and Procurement (or any other supplies officer as nominated by him or the Director of Finance) will have authority to process orders on behalf of the officers listed above.

Note a: Learning and Development Manager, scheme of delegation solely relates to processing the staff training and travel expenses within these funds that have been approved by the Trustee training review group or Director of Finance.

Note b: Director of Finance and Chief Executive shall be granted delegated authority to approve the preferred tender option for the purchase of the MRI Scanner within the resource envelope of this specific fund.