10. SUMMARY OF FINANCIAL DELEGATED LIMITS **Category of delegation**	**Director responsible for compliance**	**External**	**NHSBT Board**	**Chief Executive**	**Other NHSBT** (as indicated in the table)	**Notes**
New policy (inc. VAT) [DHSC v8]	CFO	All (DHSC & HMT)	All			New policy announcements / proposals are all subject to DHSC and HM Treasury approval, via DHSC Sponsor Team and DHSC Finance Business Partner (Five Case Model)

10. SUMMARY OF FINANCIAL DELEGATED LIMITS **Category of delegation**	**Director responsible for compliance**	**External**	**NHSBT Board**	**Chief Executive**	**Other NHSBT** (as indicated in the table)	**Notes**
Projects, Programmes, Capital and Commercial Expenditure [DHSC 6 September 2024, DHSC 12 June 2025, DHSC Spend Controls 2 April 2026] Additional notes: (1) where expenditure relates to IT, see also the Digital and Technology sections which must also be complied with. (2) where Projects and Programmes expenditure contains a mix of revenue, capital and IT, the lowest relevant approval threshold applies. (3) an Accounting Officer Assessment (AOA) is required where an activity for which a high-risk approach is proposed, either (a) under procurement law i.e. in the event that a procurement was legally challenged, that such challenge had more than a low risk of being successful; or (b) where an exceptional proposed action would benefit from specific assessment against the four Accounting Officer standards set out in Managing Public Money (regularity, propriety, value for money, feasibility). [NHSBT internal control, based on Managing Public Money best practice]	CFO	***External spend with suppliers*** > £20m (exc. VAT) and < £50m (inc. VAT) DHSC Commercial Assurance Board **Projects and programmes** ≥ £50m (inc. VAT) and ≤ £150m (inc. VAT) DHSC Investment Committee and disclosure to HMT > £150m (inc. VAT) DHSC Investment Committee, minister and HMT *except* **capital and <u>IT projects / programmes</u>** *which are as follows:* ≥ £25m (inc. VAT) and < £30m (inc. VAT) DHSC Sponsor Team and Finance Business Partner ≥ £30m (inc. VAT) and < £50m (inc. VAT) DHSC Investment Committee and disclosure to HMT ≥ £50m (inc. VAT) DHSC Investment Committee, minister and HMT	***External spend with suppliers*** > £20m (exc. VAT) (endorsement prior to submission to DHSC) ***Projects and programmes*** > £20m (exc. VAT) and < £50m (inc. VAT) ≥ £50m (inc. VAT) (endorsement prior to submission to DHSC) ***Capital and IT projects / programme*** > £20m (exc. VAT) and < £25m (inc. VAT) ≥ £25m (inc. VAT) (endorsement prior to submission to DHSC)	> £3m (exc. VAT) and ≤ £20m (exc. VAT) All Accounting Officer Assessments	**<u>Projects, Programmes and Capital expenditure</u>** ≤ £0.05m (exc. VAT) Assistant Director (8D) ≤ £0.25m (exc. VAT) Director (Band 9) ≤ £0.5m (exc. VAT) Executive Director > £0.5m (exc. VAT) and ≤ £3m (exc. VAT) Investment Committee > £3m (exc. VAT) Investment Committee (endorsement before Chief Executive approval) ***plus*** *CDIO approval for IT spend* ***plus*** *where external spend with suppliers, Commercial approval* **<u>Procurement/contractual agreements (external spend with suppliers)</u>** ≤ £3.0m (exc. VAT) Executive Director ***plus*** ≤ £0.25m (exc. VAT) Head of Commercial ≤ £1m (exc. VAT) Assistant Director Commercial ≤ £3m (exc. VAT) Commercial Director > £3m (exc. VAT) Investment Committee (endorsement before Chief Executive approval) ***plus*** *CDIO approval where contains IT spend*	Costs must be on a whole life cost basis, based on asset life or contract length, whichever is longer, but may default to five years in absence of clear alternative. Where the expenditure will change a business process, the business case must include the cost impact on all areas of the process. Where costs include capital expenditure, business cases must include the impact of capital charges for the whole life of the asset. Applies to 'projects and programmes', and external spend with suppliers including new procurements, replacement contracts and call-offs, contract changes or extensions, and MOUs with public sector bodies. External spend with suppliers is whole life cost, including contract extension options. 'Projects and programmes' are any temporary team and use of resources to deliver change. Larger change projects and programmes will be listed on the NHSBT Portfolio maintained by the Central Portfolio Management Office, and available on the intranet. Where DHSC approval is also required, OBC/FBC to be submitted to DHSC Commercial Assurance Board 'CAB' (commercialassurance@dhsc.gov.uk) or DHSC Investment Committee (IA@dhsc.gov.uk) as appropriate, **once all NHSBT internal approval steps have been completed.** Where DHSC Investment Committee approval is required the DHSC Sponsor Team and DHSC Finance Business Partner should be kept informed.

10. SUMMARY OF FINANCIAL DELEGATED LIMITS **Category of delegation**	**Director responsible for compliance**	**External**	**NHSBT Board**	**Chief Executive**	**Other NHSBT** (as indicated in the table)	**Notes**
Asset Sales (inc. VAT) [DHSC v8]	CFO	> £5m and < £30m DHSC Sponsor Team > £30m and < £50m DHSC Investment Committee > £50m DHSC IC, minister & HMT	> £5m (endorsement prior to submission to DHSC)	≤ £5m	≤ £1m CFO	All submissions to DHSC must be via DHSC Sponsor Team and DHSC Finance Business Partner
Increase in permanent staff above the established whole time equivalent (WTE) [NHSBT ET 3 June 2025]	CFO				All Investment Committee	Fixed term appointments and secondees are counted as part of the establishment. Requests to exceed establishment will be submitted by the Executive Director to the Investment Committee.
Property (acquisition/disposal, new build, new or changes to leases) [DHSC 12 July 2023]	CFO	> £0m DHSC Property				All new or renewal of leases, non-exercise of lease break options, new property acquisitions, new build developments, sale and leaseback, and freehold sales as part of national property controls, regardless of cost require DHSC approval via DHSCProperty@dhsc.gov.uk
Facilities management [DHSC 12 June 2025]	CFO	New FM contracts and extensions > £0m DHSC Property FM contract variations ≥ £10m DHSC Property			follow **'Projects, Programmes and Commercial Expenditure'** category requirements above	For approvals contact DHSCProperty@dhsc.gov.uk with the business case
Advertising, marketing and communications [DHSC 12 July 2023]	DDx	> £0m DHSC Director of Comms				Spend must be approved by DHSC Director of Communications. Proposed activity should be set out using the 'Under £100k comms business case' form available from dhscmarketingcontrols@dhsc.gov.uk
Digital [DHSC 12 July 2023, DHSC 12 June 2025]	CDIO	> £0m DHSC Standards and Assurance Team, Digital Policy Unit				Pipeline reviewed at monthly NHSBT/DHSC Assurance Board Approvals via dhsc.digitaltechcontrols@nhs.net

10. SUMMARY OF FINANCIAL DELEGATED LIMITS Category of delegation	Director responsible for compliance	External	NHSBT Board	Chief Executive	Other NHSBT (as indicated in the table)	Notes
Technology [DHSC 12 July 2023, DHSC 12 June 2025]	CDIO	> £0.1m DHSC Standards and Assurance Team, Digital Policy Unit			≤ £0.1m CDIO	Pipeline reviewed at monthly NHSBT/DHSC Assurance Board Approvals via dhsc.digitaltechcontrols@nhs.net
External equality, diversity and inclusion expenditure (EDI) [DHSC 6 September 2024]	CFO			all external EDI related expenditure (in consultation with the Board)		Includes expenditure on benchmarks and accreditation schemes, external organisational memberships, use of consultancy, use of externally provided learning and development, and events. See: https://www.gov.uk/government/publications/civil-service-equality-diversity-and-inclusion-expenditure-guidance/civil-service-equality-diversity-and-inclusion-expenditure-guidance
External Conferences and Events [Cabinet Office 4 April 2025, DHSC 12 June 2025]	CFO				All Executive Director	External or private venues (e.g., hotels) for away days and events should only be booked when space in NHS or government buildings is unavailable. The use of a private venue in these instances will need to be reviewed and approved by the relevant Executive Director. This does not include external venues used for delivery-related activity, for example mobile donation sessions or donor recognition events.

10. SUMMARY OF FINANCIAL DELEGATED LIMITS **Category of delegation**	**Director responsible for compliance**	**External**	**NHSBT Board**	**Chief Executive**	**Other NHSBT** (as indicated in the table)	**Notes**
Contingent labour (agency workers) [DHSC 12 June 2025, DHSC Spend Controls 2 April 2026] (see separate Professional Services Business Case (PSBC) guidance)	CFO	DHSC Professional Services Approval Panel, plus minister: ≥ £500/day (inc. agency fee, exc. VAT) ***or*** duration ≥ 6 months Bulk cases (more than one worker via a single business case) ≥ £100k (inc. agency fee and VAT) ***or*** duration ≥ 6 months		≥ £500/day (inc. agency fee, exc. VAT) ***or*** duration ≥ 6 months *plus* SCAP Bulk cases (more than one worker via a single business case) ≥ £100k (inc. agency fee and VAT) ***or*** duration ≥ 6 months *plus* SCAP	< £245/day (**exc.** agency fee and VAT) ***and*** duration < 6 months – Director (Band 9 or Executive Director) ≥ £245/day (**exc.** agency fee and VAT) ***and*** < £500/day (**inc.** agency fee, **exc.** VAT) ***and*** duration < 6 months – CFO *plus* SCAP	PSBC approval required in advance for all expenditure, see guidance on Finance intranet page. Chief Executive endorsement is required for all cases requiring approval by DHSC. PSBC forms endorsed by the Chief Executive are submitted by SCAP to the DHSC Professional Services Approval Panel via psbc@dhsc.gov.uk. Any worker who is rehired within a 3-month period in the same role will be seen as a continued tenure and will require approval by DHSC.
Consultancy and professional services (see separate Professional Services Business Case (PSBC) guidance) Includes reports, surveys, data collection and evaluations [DHSC 6 September 2024]	CFO	DHSC Professional Services Approval Panel, plus minister: ≥ £100k (exc. VAT)		≥ £100k (exc. VAT) *plus* SCAP	< £50k (exc. VAT) - Directors < £100k (exc. VAT) –CFO *plus* SCAP	PSBC approval required in advance for all expenditure, see guidance on Finance intranet page. Chief Executive endorsement is required for all cases requiring approval by DHSC. PSBC forms endorsed by the Chief Executive are submitted by SCAP to the DHSC Professional Services Approval Panel via psbc@dhsc.gov.uk.

10. SUMMARY OF FINANCIAL DELEGATED LIMITS **Category of delegation**	**Director responsible for compliance**	**External**	**NHSBT Board**	**Chief Executive**	**Other NHSBT** (as indicated in the table)	**Notes**
Execution of procurement contract if no material changes from FBC approval [NHSBT internal]	CFO				≤ £0.1m (exc. VAT) Commercial Lead ≤ £0.5m (exc. VAT) Senior Commercial Lead ≤ £1.5m (exc. VAT) Head of Commercial ≤ £3m (exc. VAT) Assistant Director Commercial >£3m Commercial Director	
R&D (inc. collaborations) [NHSBT internal]	CFO	follow '**Projects, Programmes and Commercial Expenditure'** category requirements above	> £20m (exc. VAT) follow '**Projects, Programmes and Commercial Expenditure'** category requirements above	≤ £20m (exc. VAT)	≤ £0.5m (exc. VAT) or deviation from standard terms - Head of Contracts ≤ £3m (exc. VAT) Director plus CFO	
Sales (inc. service agreements) [NHSBT internal]	CFO		> £10m (exc. VAT)	≤ £10m (exc. VAT)	≤ £0.1m (exc. VAT) and no deviation from standard terms - Contracts Manager ≤ £0.5m (exc. VAT) and limited deviation from standard terms - Senior Contracts Manager and Head of Service Area ≤ £3m (exc. VAT) and/or material deviation from standard terms - Head of/Director of Legal Services plus Director of Service Area > £3m or high risk CFO (endorsement before submission to Chief Executive)	A contract is likely to be classified as 'high risk' where the risk assessment identifies material deviation from NHSBT's approved standard contractual positions, uncapped or disproportionate liability or indemnity exposure, non-standard allocation of data or patient safety risk, IP transfer or exclusivity arrangements, or other factors giving rise to significant legal, financial, regulatory or reputational risk. The level of risk will be determined through application of the Legal Services Risk Assessment. Contact the Legal Services Contracts inbox (contracts@nhsbt.nhs.uk) and submit a Work Request Form when establishing a new sales/income related agreement

10. SUMMARY OF FINANCIAL DELEGATED LIMITS Category of delegation	Director responsible for compliance	External	NHSBT Board	Chief Executive	Other NHSBT (as indicated in the table)	Notes
~~**Redundancy and compensation**~~ **Contractual exit payments** (including change programmes, bulk exits, voluntary exit schemes, and voluntary redundancy schemes) ~~[DHSC 6 September 2024, DHSC 12 June 2025]~~ [DHSC 23 October 2026]	CPO	DHSC Remuneration, Exits and Governance ~~Assurance~~ Committee (REGC ~~GAC~~) approval: > £160k ~~£100k~~ (per individual case) ~~or~~ ~~10 or more cases (as part of one redundancy / restructure programme)~~	People Committee > £160k (per individual case) *or* any case including exceptions requiring referral to DHSC REGC (endorsement prior to submission to DHSC)		≤ £160k CPO	~~Fewer than 10 under £100k each, as part of one redundancy / restructure programme, require DHSC Sponsor Team approval and a submission to GAC for information only~~ **Exceptions which require DHSC REGC approval:** - cases where the individual earns over £174k; or - the exit is part of an organisational change programme or bulk exit (10 or more individuals at risk), regardless of the value of individual cases; or - the individual is part of the Civil Service Compensation Scheme; or - the case includes a confidentiality clause; or - cases which could be considered novel, contentious or repercussive.
PILON [DHSC 23 October 2026]	CPO	DHSC Remuneration, Exits and Governance ~~Assurance~~ Committee (REGC ~~GAC~~) approval: > £160k ~~> £50k~~ (per individual case)	People Committee > £160k (per individual case) *or* any case including exceptions requiring referral to DHSC REGC (endorsement prior to submission to DHSC)		≤ £160k ~~£50k~~ CPO	~~Where employee's contract includes clause that NHSBT reserves the right to pay employees in lieu of working their notice, this is contractual and not a special severance payment.~~ **Exceptions which require DHSC REGC approval:** - cases where the individual earns over £174k; or - the employee's right to PILON is not contractual (then must follow special severance payment route); or - the case includes a confidentiality clause; or - the individual is part of the Civil Service Compensation Scheme; or - cases which could be considered novel, contentious or repercussive.

10. SUMMARY OF FINANCIAL DELEGATED LIMITS Category of delegation	Director responsible for compliance	External	NHSBT Board	Chief Executive	Other NHSBT (as indicated in the table)	Notes
Senior pay and appointments (ESM) [DHSC 23 October 2026]	CPO	DHSC Remuneration, Exits and Governance Committee (REGC) approval: ≥ £174k	People Committee ≥ £174k *or* any case including exceptions requiring referral to DHSC REGC (endorsement prior to submission to DHSC)		< £174,000 CPO	**Exceptions which require DHSC REGC approval:** - advertising of any new executive post; or - advertising or appointment of a Chief Exec role or equivalent; or - advertising or appointment of executive remuneration ≥ £174k; or - advertising or appointment of executive remuneration that is less than 10% below the Chief Exec's; or - performance related pay that is not part of the annual pay award and is ≥ £25k; or - salary increases not part of the annual pay award; or - advertising or appointment of an executive that is novel, contentious or repercussive.
~~**Retention payments / Voluntary redundancy schemes /**~~ **Non-standard C~~confidentiality clauses ~~**/ ESM grade changes / Creation of new ESM posts / Staff pay** (where staff are not on AfC terms) ~~[DHSC v8, DHSC 12 June 2025]~~ [DHSC 23 October 2026]	CPO	DHSC Remuneration, Exits and Governance ~~Assurance~~ Committee ~~(GAC)~~(REGC) approval~~:~~ ~~> £0~~ All	People Committee All (endorsement prior to submission to DHSC)		All CFO and CPO approval (per Standing Financial Instructions 19.1.1)	~~Approvals via DHReward@dhsc.gov.uk~~ All non-standard confidentiality clauses, or non-standard use of confidentiality clauses, requires approval by DHSC REGC, DHSC and Cabinet Office ministers, see Cabinet Office Guidance, particularly para 19.

10. SUMMARY OF FINANCIAL DELEGATED LIMITS Category of delegation	Director responsible for compliance	External	NHSBT Board	Chief Executive	Other NHSBT (as indicated in the table)	Notes
Special severance payments (all severance payments above statutory or contractual requirements) [DHSC 23 October 2026]	CPO	~~> £0 DHSC and HMT pre-approval~~ DHSC Remuneration, Exits and Governance Committee (REGC) approval: > £160k (per individual case)	People Committee ~~oversight~~ > £160k (per individual case) *or* any case including exceptions requiring referral to DHSC REGC (endorsement prior to submission to DHSC)	~~> £0k endorsement before submission to DHSC Sponsor Team~~	≤ £160k CPO	**Exceptions which require DHSC REGC approval:** - cases where the individual earns over £174k; or - the case involves a confidentiality clause; or - cases which could be considered novel, contentious or repercussive. ~~All special severance payments require approval from the DHSC Governance and Assurance Committee (GAC) and HM Treasury regardless of value. Submission is via the DHSC Sponsor Team for approval and onward submission to the DHSC ALB Reward Team (DHReward@dhsc.gov.uk)~~
Grant payment [DHSC 12 July 2023]	DDx	> £0.2m (Ministerial approval)			< £0.2m Executive Director	

Category of delegation – losses & special payments	Director responsible for compliance	DHSC (CO/HMT)	NHSBT Board	Chief Executive	Directors / Director of Clinical Services / Chief Financial Officer
Losses (as defined in Managing Public Money) Must be approved promptly as they arise:					
Cash losses/bookkeeping losses/exchange rate fluctuations/overpayment of pay and allowances/ loss of pay other causes (exc. fraud) [DHSC v8] (inc. VAT)	CFO	More than £300k	ARGC oversight	up to £300k	Salary overpayments write-offs: ≤ £3k joint approval by Assistant Director Financial Control & Operations and Assistant Director HR Operations > £3,000 and ≤ £200k CFO All other: ≤ £200k CFO
Losses of stores (e.g. fraud or other e.g. out of date) / Fruitless payments / Constructive losses / Losses arising from failure to make charges for use of public property/services / Claims waived or abandoned (i.e. a valid claim that is not pursued or where settlement is agreed at a reduced amount) [DHSC v8] (inc. VAT)	Relevant Director	More than £300k	ARGC oversight	up to £300k	Bad debt write-offs: ≤ £50 Corporate Financial Accountant ≤ £500 Head of Finance Operations < £3,000 Assistant Director Financial Control & Operations ≥ £3,000 and ≤ £200k CFO All other: < £100k Directors ≤ £200k CFO
Special Payments (as defined in Managing Public Money) Must be approved in advance of payment:					
Donor claims / Extra contractual payments/ Compensation payments / Ex-gratia payments/ Extra statutory, extra-regulatory payments (non-staff related payments only, for staff related payments see page 7) [DHSC v8] (inc. VAT).	Relevant Director	DHSC and HMT pre-approval: > £0k if NCR > £95k all other cases	ARGC oversight	> £0k if NCR > £95k all other endorse, prior to DHSC and HMT approval	£0k if Novel, Contentious or Repercussive (NCR) Clinical: ≤ £10k National Clinical Claims Manager ≤ £95k Director of Legal Services > £95k CFO endorse, before CEO, DHSC, HMT All other: ≤ £3k Directors ≤ £95k Director of Legal Services > £95k CFO endorse, before CEO, DHSC, HMT
Approval of donations or gifts made by NHSBT (per case per annum) (excludes grants) (MPM A4.12) [DHSC 12 June 2025]	CFO	DHSC and HMT pre-approval: > £0k if NCR > £300k all other cases	> £50k	≤ £50k	£0k if Novel, Contentious or Repercussive (NCR) ≤ £1k CFO notified of all

Category of delegation - NHSBT additional internal delegation	Director responsible for compliance	DHSC (CO/HMT)	NHSBT Board	Chief Executive	Directors / Director of Clinical Services / Chief Financial Officer
Expenditure which relates to guarantees, indemnities or letters of comfort creating contingent liabilities	CFO	All			
Approval of sponsorship agreements per annum	DDX		More than £50k	Up to £50k	Up to £5k
Items to be purchased from Petty Cash / Imprests to staff	CFO				Up to £100
Loans to staff e.g. in advance of travel expenses / travel loans	CFO				≤ £3k Assistant Director Financial Control & Operations ≤ £10k CFO No loans over £10k will be approved, to avoid beneficial loan tax liabilities arising.
Overseas Travel	CFO		Chair: approval of Chief Executive's travel overseas	overseas travel by Executive Director	overseas travel by staff - Executive Director
Lease agreements (whole life costs) (including fleet and equipment leases) (exc. property (see page 3) and employee car leases – covered by lease car policy)	CFO		Over £1m	Up to £1m	Up to £500k CFO only
Advance payments (in advance of need which leads to higher financing costs, excluding service, maintenance and licence agreements) [DHSC v8]	CFO				CFO only - approve all
Insurance arrangements [DHSC v8]	CFO				CFO only - approve all