

Reference Number: FOI202526/021
From: Private Individual
Date: 11 April 2025
Subject: Budget Expenditure Authorisation Levels

Q1 Please could you provide a copy of your Trust's current delegated levels of authorisation for budgeted revenue and capital expenditure? Specifically, I am seeking details of the authorisation limits by staff grade/role (e.g., Budget Holder, Ward Manager, Executive Director) and the required procurement process (e.g., informal quotation, formal quotation, tender) at each threshold.

If available, please also include:

- a. Any policy documents, flowcharts, or tables that detail these authorisation levels.
- b. The procedures for obtaining quotations and tenders at various expenditure thresholds.
- c. Any capital expenditure limits or variation thresholds that apply within your organisation.

A1 [See attached – 021 FOI Response](#)

Table B - Delegated Financial Limits

All thresholds are inclusive of VAT irrespective of recovery arrangements. Details of procurement thresholds from 31 January 2008 are provided (net of VAT).

To enhance collaboration and streamline procurement processes, the scheme of delegation now includes provision for the delegation of procurement and financial approval limits to Health Procurement Liverpool and relevant IT colleagues to enable them to fulfil their duties. The staff in these terms are hosted by the Walton Centre and Alder Hey respectively. Delegations to partner organisations should be carried out in accordance with established criteria, ensuring alignment with the trust's existing delegated financial limits.

If the Chief Executive is absent powers delegated to them may be exercised by the nominated officer (s) acting in their absence after taking appropriate financial advice, to directors will be required to ratify any decisions within the Chief Executive's thresholds.

Proposed financial limits (subject of funding available in the budget)				
Delegated matter	Delegated limit (inclusive of VAT)	Delegated to		
		Committee	Execs	Other
1 Quotations and tenders				
Minimum of 3 written competitive tenders for goods and services through competitive tendering the size or use of a complaint framework.	£50,000 - OJ EU threshold (Inc VAT)			Two officers as per the approved signatory list, with one being an Executive Director
Minimum of three written competitive quotations or use of a complaint framework	£20,000 to £49,999 (Inc VAT)			
	Health Innovation North West coast only, up to £25,000-£50,000			Chief procurement Officer
	Up to £19,999 (Inc VAT)			
No quotation or tender required	Health Innovation North West coast only, up to £25,000			
2 Expenditure Contract Authorisation				
Approval/signing of contracts for goods and services within budget. Full Value of the Contract	Over £5,000,000	Board of directors		
	Up to £5,000,000		Chief Executive/Chief Finance Officer	
	Up to £1,000,000			Deputy Chief Finance Officer
	Up to £100,000			Divisional Heads of Operations
3 Pay expenditure (including invoice authorisation without purchase orders) - all agency requisitions require dual approval from the Human Resource Department				
Bank staff, Agency Staff and medical locums	Over £100,000	Board of Directors		
	Up to £100,000 and any agency shift over £100 per hour		Chief Executive	
	Up to £25,000 and any agency shift 50% above the price cap		Executive Directors	
	Up to £10,000			Divisional Head of Operations/Senior Manager on call/Deputy Directors
Agency Staff - Direct Engagement invoice approval	Up to £50,000		Chief Executive/Chief Finance Officer/Chief People Officer	Deputy Chief Finance Officer
Non-agenda for change rates and non-consultant contract rates (e.g. additional session rates)	All		Chief Finance Officer/Chief People Officer and relevant staff side representatives	
4 Non-pay Expenditure requisitions for goods and services not including Capital and Estates (including invoice authorisation without purchase orders)				
Management consultants (including professional services) in accordance with current NHSI guidance	Over £100,000	Chief Executive on behalf of the Board of Directors		
	Up to £100,000		Chief Executive	
	Up to £10,000		Chief Finance Officer	
Approval of all other requisitions/invoices including call off orders within approved budgets	Over £1,000,000	Chief Executive on behalf of the Board of Directors		
	Up to £1,000,000		Chief Executive	
	Up to £500,000		Chief Finance Officer	
	Up to £250,000			Deputy Chief Finance Officer
	Up to £100,000		Executive Director	Divisional Head of Operations
	Up to £50,000			Band 8c if relevant to the role/Head of Financial Accounts
	Up to £25,000			Band 8b and Band 8a if relevant to the role
	Up to £10,000			Band 7 if relevant to the role
	Up to £10,000 - via drug ordering system			Pharmacy Technicians only – Band 6
	Up to £2,500			Band 6 is relevant to the role
	Up to £300			Band 5 if relevant to the role
5 Non Pay Expenditure requisitions for Estates goods and services including utilities but not including Capital				
Approval of requisitions/invoices without purchase orders	Over £100,000		Chief Executive/Chief Finance Officer	
	Up to £100,000		Executive Directors	
	Up to £50,000			Deputy Chief Financial Officer
	Up to £25,000			Senior Estates Manager
	Up to £10,000			Senior Estates Officers
6 Capital – the Trust's capital policy should be read and complied with in conjunction with the limits identified below				
Replacement assets for existing/continuing services. Consent to proceed with procurement or asset categories.	Over £11,000,000	Full Business Case approved by the Board of Directors and as set out in the NHSI guidance		
	Up to £11,000,000	Board of Directors		
		Executive Committee/Operational Board		
	Up to £500,000			
		Capital Management Group	Chief Finance officer to necessitate urgent purchases outside of CMG dates	
	Up to £250,000			
New assets or capital schemes for new or enhanced services. Approval of business case for all asset categories	Over £11,000,000	Business Case approved by Board of Directors and as set out in the NHSI guidance		
		Full Business Case approved by Board of Directors		
	Up to £11,000,000			
		Outline Business Case approved by Executive team/Operational Board		
	Up to £500,000			

		Up to £250,000	Outline Business Case approved by Capital Management Group		
		Up to £100,000	Short form Business Case approved by Capital Management Group	Short form Business Case approved by Chief Finance Officer to necessitate urgent purchases outside of CMG dates	
	Asset disposal	Up to £10,000			Deputy Chief Finance Officer and Head of Medical Engineering
		Over £10,000		Chief Finance Officer and Head of Medical Engineering	