



Department of
Health

An Roinn Sláinte

Mánnystrie O Poustie

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Subject:

Updated HSC & NIFRS Delegated Limits and requirements for Departmental / DoF approval

Circular Reference: HSC(F) 13-2026

Date of Issue: 14 September 2026

For Action by:

Chief Executives, Directors of Finance, Litigation Managers of all HSC Bodies and NIFRS

Summary of Contents:

The purpose of this circular is to update circular HSC (F) 22-2025 to reflect DAO (DoF) 02/26 Use and Approval of Confidentially clauses/agreements and to include a change to the NIFRS revenue business case delegated limit.

Enquiries:

Any enquiries about the contents of this Circular should be addressed to:

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Related documents:

DAO(DoF) 08/21

DAO(DoF) 02/26

Superseded Documents:

HSC (F) 22-2025

HSC(F) 09-2024

HSC(F) 33-2023

HSC(F) 23-2023

HSC(F) 04-2022

HSC(F) 52-2016

HSC(F) 07-2016

HSC(F) 67-2012

Status of Contents:
For information and action

Implementation:
Immediate

Update of HSC and NIFRS Delegated Limits and requirements for Departmental/DoF approval

1. Circular HSC (F) 22-2025 Revised HSC and NIFRS Delegated Limits has been updated to reflect Dear Accounting Officer letter [DAO \(DoF\) 02/26 - Use and Approval of Confidentiality Clauses/Agreements](#). An update has also been made to the NIFRS revenue business case delegated limit. These are the only changes made to the HSC and NIFRS Delegated Limits and requirements for Departmental/DoF approval as previously reported in HSC (F) 22-2025.
2. It should be noted that the principles set out in DAO (DoF) 02/26 not only apply to confidentiality agreements/clauses in dispute settlements but **the use of any type of confidentiality agreements/clauses.**
3. Departments are expected to fully consider these principals when utilising any such clauses/agreements.
4. These principals are:
 - i. confidentiality agreements should not be used as a means to keep embarrassing transactions secret and should not be used to inappropriately prevent transparency and openness;
 - ii. in all cases where confidentiality clauses/agreements are being used it should be considered whether their use is required and can be justified. The rationale for their use should be documented/stated;
 - iii. where their use is being considered departments should obtain legal advice on the appropriateness and need for the use of confidentiality clauses/agreement;
 - iv. where such clauses/agreements are being used whether in a department, their agencies or Arm's Length Bodies, the principal departmental Accounting Officer should always approve their use;
 - v. where their use could be considered to be novel or potentially contentious DoF Supply approval should be sought;

- vi. confidentiality clauses should not be used as a means to deter or prevent employees raising concerns (i.e. whistleblowing) with a regulatory or other statutory body about wrong doing or poor practice; and
 - vii. in all cases confidentiality clauses/agreement should be worded in such a way as to ensure that the relevant organisation is able to fulfil any legal responsibilities and reporting requirements e.g. in order that it can fulfil its duties for accounting and audit purposes and to fulfil any duties owed to the NI Assembly and its Committees.
5. Organisations are reminded of the guidance contained in MPMNI relating to the authority for expenditure, regularity, propriety, feasibility and value for money and the requirement to ensure that the principles of appraisals are applied when expending resources. The principles for approval and control described below also extend to NDPBs, North/South Bodies and or other public bodies. However, it is for sponsor departments to agree specific individual arrangements for such bodies, subject to overall delegations to departments. The relevant extracts are included at **Annex A**.
6. This circular sets out the delegations between DoH and Health and Social Care delivery bodies and NIFRS and conveys delegated authority to commit and incur expenditure subject to the restrictions set out at **Table A** below and per **Annex B**.
7. Table A below summarises the main financial delegated limits where the Department has given delegated authority to SPPG, HSC and NIFRS to spend within those limits. This must be read in conjunction with **Annex B which contains a full list of delegations for which HSC bodies and NIFRS have NO delegated authority other than those listed below.**
8. All proposed expenditure which is set to exceed the HSC/NIFRS/Departmental Directorate delegated limit must receive the appropriate prior approval before commitment to spend.

TABLE A

Area of Delegation	HSC/NIFRS/DOH Directorates Delegated Limit	DoH Delegated Limit
Use of External Consultants	HSC Bodies & NIFRS- £10,000 (Ministerial Approval required)***	Fully delegated – (Ministerial Approval required)***
General Capital Expenditure (excluding hospital schemes)	SPPG, NIMDTA, NIAS & HSC Trusts - £5,000,000 BSO £250,000	£10,000,000
	PHA - £50,000	
	PHA R&D - £1,500,000	
	NIBTS - £200,000	
	Other HSC Bodies - £10,000	
	NIFRS - £5,000,000	
	DoH Directorates - £5,000,000	
	DoH Directorates R&D - £1,500,000	
Hospital Schemes – New Build, Extension, Refurbishment and Equipment involving capital expenditure	SPPG, NIAS & HSC Trusts - £10,000,000 BSO - £250,000 PHA - £50,000 NIBTS - £200,000 Other HSC Bodies - £10,000	£20,000,000
IT Projects (Total project cost, i.e. capital plus revenue)****	DHCNI £5,000,000	£10,000,000
	SPPG; 5 HSC Trusts; NIAS; BSO; PHA £250,000	
	NIBTS - £200,000	
	NIMDTA - £50,000	
	Other HSC Bodies - £50,000	
	NIFRS - £1,500,000	
Gifts- Any gift(s) to any individual or entity where the value of the gift(s) exceeds £250 Any collective gift(s) to any range of individuals or entities, where the value of the gift(s) to any one individual exceeds £250 or when the value of the collective gift(s) exceeds £5,000	Individual - £250	Individual - £250
	Collective £5,000	Collective £5,000
Losses – write-off of cash losses and cash equivalents, bookkeeping losses, exchange rate fluctuations, fruitless payments and constructive losses, property in stores or in use due to any deliberate act	HSC Bodies £30,000 NIFRS - £3,000	DoH has full delegated authority

Area of Delegation	HSC/NIFRS/DOH Directorates Delegated Limit	DoH Delegated Limit
Losses - The write off of losses relating to social security benefits, grants, subsidies arising from miscalculation, misinterpretation or missing information The failure to make adequate charges for use of public property or services or loans The write off of losses relating to pay, allowances, superannuation benefits where losses have arisen due to causes such as non-disclosure by beneficiary/fraud	All HSC Bodies and NIFRS - Nil**	Nil**
Losses - Waived or Abandoned claims	HSC Bodies £10,000 NIFRS - £1,000	£100,000
Special payments / Ex-Gratia Payments	All HSC Bodies - £10,000 NIFRS - £1,000	£100,000
Collective Overpayments - Foregoing the recoupment of overpayments of pay, pensions and allowances	All HSC Bodies and NIFRS - £1,000 (pay & allowances) £1,000 (pensions)	£20,000
Overpayments - Foregoing the recoupment of overpayments of grants	All HSC Bodies and NIFRS - Nil**	Nil**
Special severance payments	All HSC Bodies and NIFRS - Nil**	Nil**
Ex-Gratia Financial Remedy Payments (i.e. those made to complainants through an organisation's internal complaints procedures/processes)	All HSC Bodies and NIFRS - £500	£500
Ex-Gratia Payments to be made as a result of a recommendation from the NI Public Services Ombudsman	All HSC Bodies - £10,000 NIFRS - £1,000	£50,000
Compensation payments for Clinical Negligence (to include interim payments if overall settlement is expected to exceed delegated limits) To include agreement of Periodic Payment Orders (PPOs)	HSC Bodies £5,000,000 NIFRS n/a	DoH has full delegated authority
Compensation payments following legal advice (This would include all personal injury and public liability claims) This includes plaintiff legal costs.	HSC Bodies - £100,000 NIFRS - £1,000	£250,000
Compensation payments without legal advice. This includes plaintiff legal costs.	All HSC Bodies and NIFRS - Nil	£10,000
Extra-Statutory and Extra-Regulatory payments	All HSC Bodies and NIFRS - Nil	£100,000
Confidentiality Agreements	Nil*****	Nil*****
Grants:	All HSC Bodies and NIFRS	
Revenue	£750k per annum	£750k per annum
Capital	£750k in total	£750k in total

Area of Delegation	HSC/NIFRS/DOH Directorates Delegated Limit	DoH Delegated Limit
Leases for office accommodation/ warehousing / storage – both new and existing extension or renewal beyond break points. Excluding offices outside Northern Ireland.	- All HSC Bodies and NIFRS Nil**	Nil**
Pay remits	All HSC Bodies and NIFRS - Nil*	As per FD Letter- Pay remit approval process and guidance
Revenue Business cases	NIFRS - £380,000 All other HSC Bodies – fully delegated DoH Directorates £20,000,000	DoH has full delegated authority
Foreign Currency – Any proposals to negotiate contracts in foreign currencies other than euro, yen or dollar exceeding £2m	£2,000,000	£2,000,000
EU – All expenditure over £10m under the EU Peace Plus Programmes for which the Special EU Programmes Body is responsible	£10,000,000	£10,000,000

NOTES:

* Prior DoH approval required in all cases

** Prior DoH and DoF approval required in all cases

*** All external consultancy business cases, regardless of value, must be submitted to FPAU prior to the commencement of an appointment process for any consultant. Where the expected value of external consultancy is £10k or more the business case requires DoH Ministerial approval.

****Please see section 9.4 of the [DoH User Guide](#) for advice on the governance arrangements for all IT-related expenditures

***** Where the use of confidentiality agreements could be considered to be novel or potentially contentious DoF Supply approval should be sought;

***** Prior DoH approval is required in all cases where confidentiality agreements/clauses are being considered outside of routine commercial law, contractual and employment practices

9. It is mandatory for HSC bodies and NIFRS to obtain prior Departmental approval for expenditure above those limits outlined above and per **Annex B** attached. Failure to obtain the required DoF approvals will result in regularity and propriety issues. Any expenditure which falls outside a Department's delegated authority and which has not been approved by DoF is deemed irregular and could result in qualified accounts and investigation by PAC.
10. Where expenditure proposals exceed the Department's delegated limits, DoF Supply will act as the approving authority.
11. All expenditure which is **novel, contentious, repercussive or which could set a potentially expensive precedent**, irrespective of size, even if it appears to offer value for money taken in isolation **must** have Departmental and DoF approval before expenditure is committed.

Further Guidance

12. For further details on these categories of expenditure, including approvals procedures, HSC Bodies and NIFRS should refer to Managing Public Money Northern Ireland¹ and Better Business Case NI guidance as well as current Departmental finance guidance on:

- The use of professional services (including consultants)
- Losses and special payments
- Claims handling (including clinical negligence and personal injury litigation)
- Fraud
- Capital

¹ <https://www.finance-ni.gov.uk/articles/managing-public-money-ni-mpmni>

Process for approval of expenditure

13. Revenue payments / expenditure which require DoF approval must be submitted through Financial Policy and Accountability Unit, who will act as a single point of contact through whom all liaison with DoF on significant financial matters, including approvals, should be conducted. This is to ensure that appropriate Departmental approvals have been obtained and that regularity, propriety, feasibility and VFM have been adhered to.
14. Capital payments/expenditure which require DoF approval should be submitted through Investment Directorate.

Should you have any queries, please contact:

Kathy Needham (Revenue) 028 9052 2254

Leah Montgomery (Capital and IT) 028 90520702

Action Required

15. HSC Bodies and NIFRS to note the requirements to obtain prior Departmental approval before committing expenditure outside the delegations conveyed by this letter. This circular should therefore be circulated as appropriate throughout your organisation, and schemes of delegation revised and updated accordingly.

Yours sincerely



Kathy Needham

Finance Policy, Accountability and Counter Fraud Unit

Extract from DAO (DoF) 05/25

1. The Better Business Case NI guidance (available on the DoF website) provides core guidance on the appraisal, evaluation, approval and management of policies, programmes and projects. The principles of appraisal should be applied, with proportionate effort, to every proposal for spending or saving public money, or proportionate changes in the use of public sector resources. For example, appraisal must be applied irrespective of whether the relevant public expenditure or resources:
 - Involve capital or current spending, or both;
 - Are large or small;
 - Are above or below delegated limits.
2. Appraisal is a systematic process for examining alternative uses of resources. It is designed to assist in defining problems and finding the solutions which offer the best value for money. It is a way of thinking expenditure proposals through, right from the emergence of the need for a project through its implementation, to post-project evaluation. It is the established vehicle for planning and approving projects and other expenditures. Good appraisal leads to better decisions and use of resources. It facilitates good project management and project evaluation. Appraisal is not optional; it is an essential part of good financial management, which is vital to decision-making and crucial to accountability. However, it must also be proportionate to the scale or importance of the objectives and resource consequences in view.
3. It is important to begin applying appraisal early in the gestation of any proposal which has expenditure or resource implications. The justification for incurring any expenditure at all should be considered. Appraisal should be applied from the emergence of a need right through to the recommendation of the most cost-effective course of action. It should not be regarded merely as the means to refine the details of a predetermined option.

4. It should be noted that delegations do not remove the need for appraisal or evaluation. All expenditure, including that below delegation limits, must be appraised and evaluated with effort that is proportionate to the objectives and resources involved, with due regard to the specific nature of the case. Better Business Cases NI guidance provides more detailed guidance on the application of appropriate and proportionate effort.
5. Many decisions which require DoF approval come to DoF because of the regularity, propriety and feasibility requirements in Managing Public Money NI, DAO letters and FD letters rather than because of their financial value. Therefore, the process of considering a financial decision should give equal regard to these sources of guidance.

Implementation of delegated authority

6. This DAO restates a number of working arrangements which are intended to facilitate the efficient implementation of delegated authority and the achievement of accountability and value for money. They are part of the internal controls of a department and should facilitate an Accounting Officer in signing the Governance Statement.

Management Arrangements

- i. Departments should nominate a senior official, preferably the Departmental Finance Director, to assist in the discharge of all aspects of the delegation arrangements within the department. This official should act as a single point of contact through whom all liaison with DoF on significant financial matters, including approvals, should be conducted, unless alternative arrangements are agreed with DoF. Departments should inform DoF of the name and job title of this point of contact and notify DoF of any subsequent change.
- ii. Expenditure above delegated limits generally requires specific DoF approval. The normal procedure for seeking DoF approval is to submit a suitable business case to the appropriate DoF Supply Division in accordance with the guidance in Better Business Cases NI.

- iii. All cases presented to DoF for approval must confirm that the department is content with the regularity, propriety, value for money and feasibility of the project and the project has the necessary approvals within the departmental Accounting Officer's delegated arrangements. Where it is clear to DoF that a case has been submitted without proper departmental approval procedures being followed, the case will be returned without consideration.
- iv. It should be noted that where DoF approval is required, expenditure should not be committed until DoF approval has been granted. Where DoF's approval has not been sought, DoF will not generally grant retrospective approval where the relevant expenditure has already been committed, or the works have commenced. However, MPMNI sets out the circumstances where DoF may consider granting retrospective approval. Where there is a statutory requirement for DoF consent, retrospective approval for improper (unlawful) expenditure cannot be given.
- v. The practice of consulting DoF informally during the course of development of a project/expenditure proposal is strongly encouraged, particularly where it is deemed to be complicated, novel or contentious. However, such informed consultation does not remove the need for a department to formally submit the proposal for DoF approval if that is required. DoF will not confirm its formal view of any proposal unless the department has provided confirmation of its Accounting Officer's view (or the person with delegated authority from the Accounting Officer) on the regularity, propriety, value for money and feasibility of the relevant proposed expenditure.

Appraisals and Post Project Evaluations

- vi. All departments should ensure that their operating procedures and guidance on conducting economic appraisals comply with Better Business Cases NI are recorded in a Finance Manual, that this Manual is kept updated regularly, and that those who are involved in the economic appraisal process have access to it.

- vii. The Departmental Finance Director should ensure that commensurate Post Project Evaluations (PPEs) are completed and that lessons learnt are shared within the department (and, where appropriate, with other departments). A copy of the PPE should be forwarded to DoF Supply if it formed a condition of the approval or if it is requested by DoF as part of a test drilling exercise. Departmental Finance Manuals should ensure that appropriate procedures are established for PPEs.
- viii. **You may wish to note that DoF will no longer routinely monitor the completion of PPEs, in relation to those business cases submitted to DoF.** Departments should monitor the requirement to complete PPEs in a timely manner. DoF will continue to request those where specified as a condition of approval. In addition, as part of the test drill exercise referred to in the above paragraph, DoF will also now include PPEs relating to spends *above* delegated limits. This approach is intended to reflect the fact that the primary responsibility for the completion and dissemination of PPE's rests within the relevant department and spending area, whilst also allowing DoF to carry out a proportionate oversight role.

Review of Processes

- ix. Each department should carry out an annual review (independent of the spending areas) of the processes in relation to the appraisal of cases and PPEs that fall within its delegated limits, to ensure that the proper processes are being followed and the delegation limits set out in this DAO adhered to. If a department has evidence-based confidence in its internal controls, it may decide to implement a cycle of reviews, taking a different part of the department each year.

Review of Economic Appraisals / PPEs

- x. In addition to the annual review of processes described at (ix) above, departments should conduct ad hoc 'test drilling' of economic appraisals and PPEs that fall (a) within their delegated limits and (b) within the delegated limits given to their sponsored bodies, to ensure that the appropriate appraisal standards have been applied in accordance with Better Business

Cases guidance and that decisions have been taken on a proper basis. The review should be undertaken independent of the spending area. A department may undertake a cycle of reviews concentrating on the higher risk areas. A report of the findings of the examination of individual cases should be provided by departments to the Departmental Accounting Officer and to DoF Supply on an annual basis, by 31 August each year. This should provide further assurance to the Departmental Accounting Officer in signing off the Annual Governance Statement.

- xi. Departments should submit to DoF Supply a list of all appraisals above the level agreed with their Supply Officer. Supply may request a sample of those cases for review, to confirm the effectiveness of departments' control systems (in line with the criteria in MPMNI A.2.2.9). Any necessary corrective action identified should be implemented within an agreed timescale.

Conditions of Approval

- 7. Departments will be aware of the standard conditions of DoF approval. As previously advised, when granting approval of expenditure DoF will inform departments that, where there are any *non-standard* conditions of approval, these should be brought to the attention of the respective Minister. It will be for individual departments to determine the most suitable method for advising their Minister of such conditions.

Conclusion

- 8. The delegated limits attached to this letter will be applicable with immediate effect. Note that the limits that applied at the time a case was approved will continue to apply, including the need for any re-approval. The content of this letter should be drawn to the attention of relevant staff in your department, agencies and other relevant sponsored bodies. Please note that any cases currently with the Department of Finance will continue under the delegation arrangements that existed at the time of submission. Any queries should be addressed to your departmental Supply Officer.

ANNEX B

AREAS REQUIRING DoF APPROVAL FOR ALL DEPARTMENTS

Departments must write to DoF, seeking approval, in the following circumstances		
No	Details	Reference
Use of Resources		
1	Public statements or other commitments which might imply a willingness to use public resources beyond the agreed budget plans	MPMNI Box A.2.2A
2	Guarantees, indemnities or letters of comfort which could create contingent liabilities	MPMNI Box A.2.2A
3	All expenditure which is novel, potentially contentious or repercussive, irrespective of size, even if it appears to offer value for money taken in isolation; or which could set a potentially expensive precedent	MPMNI Box A.2.2A MPMNI Box A2.2C
4	Items which could exceed the agreed budget and Estimate limits	MPMNI Box A.2.2C
5	Contractual commitments to significant spending in future years for which plans have not been set	MPMNI Box A.2.2C
6	Legislation with financial implications as per guidance in MPMNI	MPMNI A.2.1.1 MPMNI A.2.1.2
7	New services / expenditure under the sole authority of the Budget Act	MPMNI 2.6.3 MPMNI A.2.4.3
8	Appointments of senior staff in new public bodies prior to passing of legislation	MPMNI A.2.4C A.7.1.10
Accounting Officers		
9	Appointment of the permanent head of each central government department to be its Accounting Officer	MPMNI 3.2.1
10	Appointment of an Accounting Officer for a Trading Fund (TF)	Financial Provisions NI Order 1993 and MPMNI 3.2.2
Internal Management		
11	Gifts – Any gift(s) provided to any individual or entity where the value of the gift(s) exceeds £250. Any collective gift(s) provided to any range of individuals or entities, where the value of the gift(s) to any one individual exceeds £250 or when the value of the collective gift(s) exceeds £5,000 Any gift received, where this is considered potentially novel, contentious or repercussive	MPMNI A.4.12.2, A.4.12.16 DAO (DFP) 10/06

12	Insurance – the use of commercial insurance generally requires DoF approval. However, where commercial insurance is both explicitly required by statute and represents the bare minimum cover required to comply with that statute, DoF approval is not required but DoF must be notified when commercial insurance needs to be purchased for this purpose. Departments should also inform their DoF Supply Officer of any reviews of insurance, or alternatives to insurance that might contain lessons of wider application.	MPMNI A.4.4.5
13	Losses – losses arising from overpayments: of social security benefits, grants, subsidies etc	MPMNI Box A.4.10A
14	Losses - losses arising from failure to make adequate charges: e.g. for the use of public property	MPMNI Box A.4.10A
15	Losses - losses of pay, allowances and superannuation benefits paid to individual civil servants, individual members of the armed forces and individual ALB employees: including overpayments due to miscalculation, misinterpretation, or missing information; unauthorised issues; and other causes Or in the case of collective overpayment: Foregoing the recoupment of overpayments of pay, allowance and superannuation benefits over £20,000	MPMNI Box A.4.10A
16	Losses - Waived or Abandoned claims above £100,000	MPMNI Box A.4.10A
17	Losses – foregoing the recovery of the whole or any of a collective overpayment.	MPMNI A.4.11.22 Box A.4.11A
18	Compensation payments without legal advice - Individual compensation claims settled out of court over £10,000. This includes plaintiff legal costs.	MPMNI A4.13.4-10; MPMNI Box A4.13A
19	Compensation payments following legal advice - Individual compensation claims settled out of court over £250,000 where the legal advice is that the department will not win the case if contested in court. This total includes plaintiff legal costs.	
20	Other special payments e.g. ex gratia over £100,000	MPMNI Box A.4.13A
21	Payments – Advance payments excluding those allowed under the guidance in MPMNI	MPMNI A.4.8.5 MPMNI A.4.8.6
22	Payments - Special severance payments	MPMNI A.4.13.11

23	Payments – Financial Remedy Payments over £500 (i.e. payments made to complainants through an organisation’s internal complaints procedures/processes) unless as a result of a recommendation from the Northern Ireland Public Services Ombudsman and the Pensions Ombudsman	MPMNI A.4.14.7
Funding		
24	Banking – Proposals to open an account outside the pool or any proposed changes to Banking Pool arrangements	MPMNI A.5.6.3
25	Banking – Requests for indemnities that commercial banks may seek to replace their normal arrangements	MPMNI Box A.5.6B
26	Borrowing from the Private Sector for all Arm’s Length Bodies (ALBs)	MPMNI 5.9.1
27	Borrowing on terms more costly than those usually available to government	MPMNI A.5.5.16
28	Borrowing – foreign borrowing	MPMNI A.5.5.17
29	Foreign Currency - Any proposals to negotiate contracts in foreign currencies other than the euro, yen or US dollar exceeding £2m	MPMNI A.5.6.12
30	Liabilities – Departments seeking statutory authority to accept liabilities, including the liabilities of any sponsored bodies in excess of £1 million for any single transaction.	MPMNI A.5.4.5, A.5.4.17
31	Liabilities – Reporting non-statutory, where required, to the Assembly	MPMNI A.5.4.28
32	Liabilities – Reporting a contingent liability in confidence by writing to the Chair of the PAC	MPMNI A.5.4.33
33	Liabilities – Departments should consult DoF about reporting a liability during recess and outside Assembly sessions during a dissolution	MPMNI A.5.4.37
34	Loans – proposals to make voted loans and premature repayment	MPMNI A.5.5.2 MPMNI A.5.5.6 MPMNI A.5.5.7
Fees, Charges and Levies		
35	Charges - Primary legislation to empower charging	MPMNI 6.3.1
36	Charges - Restructuring charges using the Fees and Charges (NI) Order 1988 No. 929 (N.I.8) in line with guidance in MPMNI	MPMNI Box 6.1
37	Charges – Charging less than full cost	MPMNI 6.4.2
38	Interdepartmental Transactions – where the transaction may require legislative procedures or where DoF agreement is required under statute	MPMNI 2.3.6
Working with Others		
39	Agency framework documents and the methods of financing an agency	MPMNI 7.4.2 & Box 7.2

40	The establishment or termination of an NDPB	Public Bodies: A Guide for NI Departments MPMNI 7.2.1
41	The establishment and operation of a Trading Fund or extension of the functions of an existing fund including the mix of sources of finance.	Financial Provisions NI Order 1993 and MPMNI A.7.3.16 MPMNI 7.9.2, 7.9.4 & Box 7.7
42	Provision of funding by way of an Endowment Fund	MPMNI A.5.1.14
43	Grants to Councils under the Local Government (Finance) Act (NI) 2011	Local Government (Finance) Act (NI) 2011
Other Delegations		
44	Assets - Transfer or disposal of assets at less than market value (including leases).	
45	The design of financial compensation schemes	MPMNI A.4.14.7
46	Estimates – form and content of Main and Supplementary Estimates.	Supply Estimates in Northern Ireland – A Guidance Manual
47	Virement	Supply Estimates in Northern Ireland – A Guidance Manual
48	Fraud – any departure from immediate reporting	MPMNI A.4.9.9 DAO (DFP) 6/11 Managing the Risk of Fraud – a guide for managers Chapter 6
49	IT projects over £10 million (total cost including both capital and revenue costs)	
50	Capital Projects - All other expenditure on Capital Projects involving over £10million of Central Government expenditure unless other departmental specific delegations allow. This includes Financial Transactions Capital.	
51	City Deals projects – Capital projects involving over £20 million of Central Government expenditure	
52	Strategic Outline Cases (SOCs): • for all capital projects with a total capital value of £50 million or more; • for all revenue projects which fall above the department's delegated limits and for which total central government costs will be £50 million or more over the project's life (unless as agreed with DoF Supply); and • for all IT projects over £50 million.	

53	ONS classification of a Public Body including changes to classification.	CED – Letter to departments on Classification process – 15 Oct 2018
54	Confidentiality clauses in dispute settlements where their use could be considered to be novel or potentially contentious DoF Supply approval should be sought;	DAO (DoF) 02/26
55	Redundancy – All staff redundancy schemes not covered by existing regulations, or which are more generous than existing NICS scheme.	
56	EU - All expenditure over £10 million under the EU Peace Plus Programme	FD (DoF) 03/23
57	Pay Remits in the circumstances set out in the relevant guidance currently in issue; and any other pay related business cases.	FD Letter - Pay Remit Approval Process and Guidance
58	All leases for Office Accommodation (including supporting storage or warehousing) – both new and existing extension or renewal beyond break points. Excluding offices outside Northern Ireland. DoF approval is not required for new/extended office accommodation leases between two central government organisations.	Letter to Finance Directors – 5 July 2023
59	All private finance arrangement projects (e.g. 3PD, PFI, etc.) at key stages (i.e. SOC, OBC and FBC).	FD (DoF) 11/20