

## Finance Scheme of Delegations for Officers

### Introduction

In the Constitution, the Mayor and Full Council delegate certain powers and functions to the Executive Directors. Officer Schemes of Delegation then explain how these powers are delegated onwards to officers across the Council.

This Finance Scheme of Delegation details the power that officers have to make decisions on spending and other finance issues, across the council.

In the event that the authorised officer is unable to take a decision then the decision can be taken by the relevant line manager up to and including the Executive Director.

Guidance for managers and staff on how to use Schemes of Delegation is available on the intranet

### Finance functions delegated to officers

No.	Delegated Function	Limitation	Authorised officer
1	<p><b>General Expenditure</b></p> <p>Power to incur expenditure within the approved budget, provided it is within the relevant area of responsibility, legally incurred, within Council policy, and procured in accordance with the Council's procurement procedures.</p> <p>This covers all Revenue and Capital expenditure including the award of contracts for supplies, works and services.</p> <p>These financial delegation levels are built into the workflow approval process in the financial system.</p>	<p>up to £500</p> <p><b>In excess of £500, but not more than £25,000</b></p> <p><b>In excess of £25,000, but not more than £100,000</b></p> <p><b>In excess of £100,000, but not more than £250,000</b></p> <p><b>In excess of £250,000, but less than £500,000</b></p> <p><b>£500,000 and above, but not more than £1m</b></p>	<p>Expenditure up to £500 is automatically self-authorised following approval of team manager</p> <p>Budget Holder (or officer with authority delegated by the Budget Holder)</p> <p>Heads of Service (following consultation with the Budget Holder)</p> <p>Director (following consultation with the Budget Holder and relevant executive member)</p> <p>Executive Director with approval of the Section 151 Officer and relevant executive member(s)</p> <p>Cabinet approval needed. Post Cabinet approval of the key decision - the requisition or payments can only be authorised by: Director / Executive Director (following consultation with the Budget Holder)</p>

		<b>Over £1m</b>	Cabinet approval needed. Post Cabinet approval of the key decision - the requisition or payments can only be authorized by: Section 151 Officer, in consultation with Director
2.	<b>Re-profiling (including acceleration) of Capital payment between financial years</b>	<b>Less than £500,000</b>	Executive Director (following consultation with Section 151 Officer (to ensure that there are no adverse implications on capital financing resources) and relevant executive member; unless the amount being re-profiled is greater than 25% of the project or block approval, in which case the £500,000 and above level of approval is required.
		<b>£500,000 and above</b>	Cabinet (following consultation with Cabinet Member(s) as above, Executive Director and Section 151 Officer)
3	<b>Adding schemes to the Capital Programme</b>  Schemes will usually only be added to, or removed from, the Capital Programme as part of the annual budget setting process.  Any request outside of this process to change the capital programme by adding or removing schemes, or by allocating additional items to an approved scheme, must be approved by a supplementary process.	<b>All Schemes</b>	Cabinet (following consultation with the relevant Cabinet Member, Executive Director and the Section 151 Officer)
4	<b>Submission of plans and bids to government / external bodies</b>  Plans / bids for external funding must go through the Council's governance process and be compliant, with any associated match funding identified prior to submission.	Expenditure of the funds must follow the expenditure delegations at 1.	Financial data / analysis must be approved by the Business Partner (Finance) and the Section 151 Officer where specified.  The Section 151 Officer and Executive Directors must, as appropriate, satisfy audit requirements in respect of external funding claims.
5	<b>Asset Leasing</b>		All proposed leasing arrangements to be appraised and approved by Corporate Finance

6	<p><b>Treasury Management</b></p> <p>The Section 151 Officer is responsible for treasury management and no other employees, unless named in the officer delegation, must borrow or invest council monies, make loans to or acquire interest in; <del>companies, joint ventures or other</del></p>		The Section 151 Officer or officer with delegated authority
7	<p><b>Disposal of Assets</b></p> <p>Disposal of Council assets other than:          - ICT (<a href="#">covered by ICT forms and procedure</a>)          - Land and Property (<a href="#">covered by Corporate Land Policy</a>)          - School (covered by scheme for financing schools and <a href="#">Financial Regulations for Schools with Delegated Budgets</a>)</p> <p>Consult as outlined and proceed in accordance with <a href="#">Disposal Guidance</a> and <a href="#">Procurement Regulations</a></p>	<p><b>Up to 5,000</b></p> <p><b>In excess of £5,000 but not more than £100,000</b></p> <p><b>In excess of £100,000, but not more than £250,000</b></p> <p><b>In excess of £250,000, but less than £500,000</b></p> <p><b>£500,000 and above</b></p>	<p>Head of Service</p> <p><b>Head of Service Property / Culture</b></p> <p>Director; following consultation with the Head of Service Property / Culture and relevant cabinet member.</p> <p>Executive Director; following consultation with the Director, Head of Service, relevant cabinet member and Section 151 Officer</p> <p>Cabinet (following consultation with Cabinet Member, Executive Director and Section 151 Officer)</p>
8	<p><b>Power to make payments or provide other benefits in cases of maladministration or compensation.</b></p>	<p>up to £500</p> <p><b>In excess of £500, but less than £5,000</b></p> <p><b>In excess of £5,000, but less than £10,000</b></p>	<p>Heads of Service (following consultation with the Budget Holder)</p> <p>Director (following consultation with the Budget Holder)</p> <p>Executive Director (following consultation with the Budget Holder)</p>

9	<p><b>Fees and Charges</b></p> <p>All new fees and amendments to existing charges, will be reviewed annually and subject to formal approval in accordance with the Budget and Policy Framework.</p> <p>Any request to change fees and charges outside of this process must be subject to a separate Cabinet report.</p> <p>Officers do not have the power to make changes to policies relating to fees and charges or give concessions to fees and charges.</p>	<b>All Changes</b>	Cabinet (following consultation with the relevant executive member, Executive Director and the Section 151 Officer)
10	<p><b>Write Off of Income</b></p> <p>All income held on the Council's corporate debtors system except for Housing Benefit and Local Tax which are covered by a separate local policy.</p> <p>Other sources of income not held on the corporate debtors system unless covered by a separate local policy</p>	<p><b>Up to £500</b></p> <p><b>In excess of £500, but not more than £5,000</b></p> <p><b>In excess of £5,000 but not more than £20,000</b></p> <p><b>In excess of £20,000 but not more than £50,000</b></p> <p><b>In excess of £50,000 but not more than £500,000</b></p> <p><b>£500,000 and over</b></p>	<p>No local discretion to write off debt. All write offs to follow delegations in <a href="#">Financial Regulations</a></p> <p>Team Manager</p> <p>Heads of Service / Budget Holder</p> <p>Directors (in consultation with Business Partner (Finance), Principal Solicitor and Budget Holder)</p> <p>Executive Director (in consultation with Business Partner (Finance), Principal Solicitor and Budget Holder)</p> <p>Section 151 Officer and Director, Legal and Democratic Services, in consultation with relevant cabinet member</p> <p>Cabinet approval</p>
11	<p><b>Budget Virements</b></p> <p>Authorization levels for virements: within or from a directorates revenue and capital budgets; within approved policy</p>	<b>Up to £25,000</b>	Heads of Service / (following consultation with the Budget Holder)

headings:

No virements are possible:

- from capital to revenue budgets
- from staffing budgets to supplies and services budgets

- If the proposed virement, together with the total of previous virements within the same financial year, would result in an aggregate increase or decrease in the original 'net' budget for any directorate of more than 25% or £500,000.

A virement that is likely to impact on the level of service activity of another budget holder can only be implemented with the agreement of the relevant budget holder(s).

The Section 151 Officer (or officer with delegated authority) may also approve budget adjustments of unlimited value where they are purely technical in nature (e.g. not impacting upon the service provided or on income generated).

**Settling insurance claims**

The settling of insurance claims against the Council not covered by our Insurance and in compliance with all relevant Insurance terms and conditions, will be subject to approval as follows

**Emergency / Urgent Payments**

Emergency / urgent payments in this instance

<b>In excess of £25,000 but not more than £100,000</b>	Director (following consultation with the Budget Holder)
<b>In excess of £100,000 but not more than £500,000</b>	Executive Director with approval of the S.151 Officer and relevant Cabinet member(s))
<b>£500,000 and over</b>	Cabinet approval
Up to 20,000	Senior Claims Handler
<b>In excess of £20,000, but not more than £250,000</b>	Principal Insurance Officer
<b>In excess of £250,000, but less than £1m</b>	Director with responsibility for insurance arrangements (in consultation with Principal Insurance Officer)
<b>In excess of £1m</b>	Section 151 Officer (following consultation with the Monitoring Officer and Deputy Mayor with responsibility for Finance, Governance and Performance)
Up to £250,000	Executive Director, following consultation with the relevant cabinet member

<p>are those made in extenuating circumstance, arising as a consequence of unforeseen circumstances (e.g. a natural disaster, a civil emergency or a court order etc.) where budget provision has not been made and the payment cannot be covered within the relevant service's existing budget.</p> <p>A full report will be produced to the relevant forum (threshold permitting) explaining the decision, the reasons for it and why the decision was treated as a matter of urgency.</p>	<p>In excess of £250,000, but not more than £2m</p>	<p>Head of Paid Service or Section 151 Officer following consultation with the Mayor or Deputy Mayor with responsibility for Finance, Governance and Performance (two of the three named roles)</p>
<p><b>Supplementary Estimates</b></p> <p>The withdrawal of funds from reserves to provide additional funding to meet service budget requirements is referred to as a supplementary estimate.</p>	<p>up to £1m</p>	<p>Mayor and Cabinet</p>
	<p>In excess of £1m</p>	<p>Individual estimates exceeding this limit shall be referred to the Council for determination.</p>