

Bristol City Council

Finance Scheme of Delegation

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Version	Purpose/Change	Author / Review Date
V0.1	<ul style="list-style-type: none"> Updated in conjunction with changes to the Financial Regulations 	Denise Murray June 2018
V0.2	<ul style="list-style-type: none"> Concomitant with Financial Regulations review 	Denise Murray December 2019
V1.0	<ul style="list-style-type: none"> Scope and purpose of the scheme expanded, and classes of transactions excluded stated. Changes in management structures and changes to job titles. Capital reflects actual practice Changes to write off arrangements to reflect the corporate debt management policy. Hyperlinks to “additional procedures” reinstated. Define “Following consultation with” and evidenced required 	Denise Murray February 2023
V1.1	<ul style="list-style-type: none"> Updated in conjunction with changes to the Financial Regulations Changes to job titles. 	Tony Kirkham April 2024
V2	<ul style="list-style-type: none"> Updated Accounts receivable process to make services accountable for AR debts, Payment at the point of order and revised aggregate write off levels. 	Tony Kirkham December 2024
V2.1	<ul style="list-style-type: none"> Updated w/off table and numbering 	Andy Rothery February 2025

Introduction

In the Constitution, the Policy Committees 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.

The Policy and Budget Framework Procedure Rules apply to in-year changes or amendments to the budget, the Financial Regulations provide the framework for managing the council’s financial affairs and the Finance Scheme of Delegation details the power that officers have to make financial decisions. As a collective, they aim to ensure that the council conducts its financial affairs in a way that complies with specific statutory provisions and best practice and that an effective internal controls framework is maintained.

This Finance Scheme of Delegation outlines officer delegation; details the power that council officers have to make decisions on spending and other finance issues across the council and sets out the approved financial limits within which authorised officers may conduct the council’s business. The Scheme includes general limits on spending money for both revenue and capital expenditure, asset disposals, maladministration or compensation, insurance claims, virement, emergency and urgent payments and supplementary estimates.

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 financial management or how to use Schemes of Delegation is available on the intranet.

The council's subsidiaries and schools are excluded from this policy as each has their own scheme of financial delegation aligned with the associated regulations.

Within the remit of the S151 Officer there are sub-delegations as outlined in Appendix A.

Finance functions delegated to officers

No	Delegated Function	Limitation	Authorised officer
1	<p>General Expenditure</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 and inherit through the officer's position</p>	up to £500	Self-approved by requesting officer
		In excess of £500, but not more than £25,000	Budget Holder (or officer with authority delegated by the Budget Holder)
		In excess of £25,000, but not more than £100,000	Heads of Service
		In excess of £100,000, but not more than £250,000	Director (following consultation* with the relevant Executive Director)
		In excess of £250,000, but less than £500,000	Executive Director with approval of the Section 151 Officer** and relevant Policy Committee Chair(s) with delegated financial authority.
		£500,000 and above, but not more than £1m	Relevant Policy Committee approval needed. Post Committee approval of the key decision - the requisition or payments can only be authorised by: Director / Executive Director

No	Delegated Function	Limitation	Authorised officer
		Over £1m	<p>Relevant Policy Committee approval needed.</p> <p>Post Committee approval of the key decision - the requisition or payments can only be authorised by: Section 151 Officer</p>
2.	<p>Re-profiling (including acceleration) of capital payment between financial years.</p> <p>If the overall project funding and / or prudential borrowing level is not increased, approval must be sought in line with the limits set out.</p> <p>Where the funding is increased see section 3 below</p>	Less than £500,000	<p>Executive Director (following consultation with Section 151 Officer (or officer with authority delegated by the Section 151 Officer to ensure that there are no adverse implications on capital financing resources) and relevant Policy Committee Chair(s), and subsequently reported in the Finance Monitoring Report to Strategy and Resources Policy Committee; 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.</p>
		£500,000 and above	<p>Strategy and Resources Policy Committee (following Executive Director consultation with the Section 151 Officer and relevant Policy Committee Chair(s) as above.</p>
3	<p>Adding schemes to the Capital Programme or increasing the level of capital expenditure on an existing scheme</p>	Less than £500,000	<p>Executive Director with approval of the Section 151 Officer** (or officer with authority delegated by</p>

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	<p>Schemes will in the main be added to, or removed from, the Capital Programme as part of the annual budget setting process.</p> <p>Requests 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.</p> <p>Where the funding is associated to a new external funding bid see section 4 below.</p> <p>Where the funding includes prudential borrowing in excess of the borrowing level agreed in the budget, regardless of value, this must be approved by a report to council.</p>	<p>£500,000 and above</p>	<p>the Section 151 Officer) and relevant Policy Committee Chair(s) with Strategy and Resources Policy Committee approval via Finance Monitoring Report.</p> <p>Strategy and Resources Policy Committee (following Executive Director consultation with the Section 151 Officer and relevant Policy Committee Chair (s)).</p> <p>Full Council approval is needed to increase affordability indicators</p>
4	<p>Submission of plans and bids to government / external bodies</p> <p>Plans / bids submitted for external funding must go through the Council's governance process and in accordance with the Grant bid and claim protocol with any associated match funding identified prior to submission</p>	<p>Expenditure of the funds must follow the General Expenditure delegations at 1</p>	<p>Financial data / analysis must be approved by the Business Partner (Finance) and the Section 151 Officer where specified.</p> <p>The Section 151 Officer and Executive Directors must, as appropriate, satisfy audit requirements in respect of external funding claims</p>
	<p>Direct allocation (without a submission of a bid) of specific grant funding from government departments for core activity.</p> <p>Request to change the council's revenue or capital budget by adding additional funding must be approved by a supplementary process</p>	<p>Expenditure of the funds must follow the General Expenditure delegations at 1</p>	<p>Director with approval of the Section 151 Officer** and relevant Policy Committee Chair(s)</p> <p>Strategy and</p>

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			Resources Policy Committee approval via Finance Monitoring Report
5	Asset Leasing		All proposed leasing arrangements to be appraised and approved by Corporate Finance in line with the Financial Regulations.
6	Treasury Management 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 companies, joint ventures, or other enterprises		The Section 151 Officer or officer with delegated authority
7	Disposal of Assets Disposal of Council assets other than: <ul style="list-style-type: none"> • Land and Property - see Scheme of Delegation Growth and Regeneration • Schools - covered by Scheme for Financing Schools and Financial Regulations for Schools with Delegated Budgets Consult as outlined and proceed in line with delegations and any associated disposal guidance or original grant conditions	Up to 5,000	Head of Service
		In excess of £5,000 but not more than £100,000	Head of Corporate Landlord
		In excess of £100,000, but not more than £250,000	Director; following consultation with the Head of Corporate Landlord and Strategy and Resources Policy Committee Chair.
		In excess of £250,000, but less than £500,000	Executive Director; following consultation with the Director, Head of Service, relevant Policy Committee Chair, and the Section 151 Officer
		£500,000 and above	Strategy and Resources Policy Committee (following consultation with the relevant Policy

No	Delegated Function	Limitation	Authorised officer
			Committee Chair, Executive Director, and the Section 151 Officer)
8	Power to make payments or provide other benefits in cases of maladministration or compensation	up to £500	Heads of Service (following consultation with the Budget Holder)
		In excess of £500, but less than £5,000	Director (following consultation with the Budget Holder)
		In excess of £5,000, but less than £10,000	Executive Director (following consultation with the Budget Holder)
		In excess of £10,000	Executive Director and S151 Officer (following consultation with the Budget Holder)
9	<p>Fees and Charges</p> <p>All fees and charges-will be reviewed annually and subject to formal approval in accordance with the Budget and Policy Framework.</p> <p>In setting charges:</p> <ul style="list-style-type: none"> - any relevant government guidance will be followed. - Stakeholder engagement and comparative data will be used where appropriate to ensure that charges do not adversely affect the take-up of services, and or restrict access to services. - Full consideration will be given to the costs of administration and the opportunities for improving efficiency and reducing bureaucracy <p>The Council recognises the need to reduce the number of invoices raised by introducing the collection of income before, or at the point of providing services i.e., Payment at the point of Order).</p> <p>Payment at the point of order is the Council's preferred default payment mechanism unless this is not feasible to do so.</p> <p>Amendments may be made to existing Fees and Charges during the financial year to account for changes in legislation, market conditions or to support the local communities or local business.</p>	All changes	<p>Relevant Policy Committee (following consultation with the Chair of Strategy and Resources Policy Committee, Executive Director, and Section 151 Officer)</p> <p>Please see "The Fees and Charges Framework/ Policy and Corporate Debt Policy</p>

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		£250,000	Insurance Officer)
		In excess of £250,000, but less than £500,000	Executive Director with approval of the Section 151 Officer and relevant Policy Committee Chair(s).
		£500,000 and above	Strategy and Resources Policy Committee (following consultation with relevant Policy Committee Chair(s), Executive Director, and Section 151 Officer)
12	<p>Emergency / Urgent Payments</p> <p>Emergency / urgent payments in this instance 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.) and 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 (see opposite for further detail) 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>Decisions over £2m, or wider policy related urgent key decisions, would be required to follow the wider constitution for urgent key decisions.</p>	Up to £250,000	Executive Director, following consultation with the relevant Policy Committee Chair.
		In excess of £250,000, but not more than £2m	<p>Head of Paid Service or Section 151 Officer following consultation with the Chair of the Strategy and Resources Policy Committee.</p> <p>The following report formats should be used:</p> <ul style="list-style-type: none"> • Officer Executive Decision (OED) for values below £500k, service resources are available and non-key decisions. • Finance urgent key decision where draw down from corporate or general reserves and/or a key decision is required which must be

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			published within a future relevant Policy Committee report.
13	<p>Supplementary Estimates</p> <p>The withdrawal of funds from reserves, or other funding routes, to provide additional funding to meet service budget requirements is referred to as a supplementary estimate.</p>	<p>up to £1m</p>	<p>Strategy and Resources Policy Committee, without reduction to general reserves policy threshold.</p> <p>Supplementary revenue estimates that would apply the use of general reserves, or commit the council to significant recurrent financial implications, must be approved by Full Council regardless of value.</p>
		<p>In excess of £1m</p>	<p>Individual estimates exceeding this limit shall be referred to Full Council for determination.</p>
14	<p>Write Off of Income</p> <p>Directors must ensure that appropriate guidance and office procedures are in place to control, monitor and review the write off process and bad debt provision; these guidance notes for officers must provide detail on the factors and evidence/audit trail required for each debt, and the proposed reason for write off.</p> <p>There will be limited circumstances where it is appropriate to consider writing off the debt(s) owed to the Council; and it should be noted that any losses on collection will ultimately fall on Council taxpayers. Write off of debt may be considered after exhausting the legislative recovery process, or where the debt is deemed to be irrecoverable or uneconomic to recover, due to extenuating circumstances.</p> <p>The write off approval process within Directorates (for all debt types) should be undertaken at least quarterly.</p> <p>All write offs must be reported at least 6 monthly to the Strategy and Resources Policy Committee.</p>		
14.1	<p>Write Off of Income – Accounts Receivable /Sundry Debt</p> <p>The debt Write Off process may be varied or amended by the S151 officer</p>		See Table Below

No	Delegated Function	Limitation	Authorised officer
	<p>For Accounts Receivable (AR) (Sundry Debt)</p> <p>a) The Operations Manager Revenues (or person delegated) will prepare a schedule of proposed write off cases and highlight the recovery work undertaken on each case, along with the reason for the write off.</p> <p>b) The Service Director(s) responsible for the budget area should, (<i>within one month of the request</i>) approve all cases scheduled or suggest alternative action on individual cases where appropriate.</p> <p>c) Where the Service Director fails to authorise the write offs schedule within the stated period:</p> <ul style="list-style-type: none"> • The Operations Manager Revenues shall make the S151 Officer aware and subject to that consultation. • The AR manager shall action the write offs on the debt management system (ABW) and confirm this action with the Service Director and S151 officer. <p>d) Once the write offs are approved or actioned (in b or c above) the debt will then be written back to the relevant cost centre budget as a loss of income or against the Allowance for Losses Provision.</p> <p>e) Each Directorate/Service area will have responsibility for establishing an appropriate Allowance for Losses provision for any income raised from 1st April 2025. Historical debts (<i>pre 1st April 2025</i>) that are deemed no longer recoverable will be written off against the corporate Allowance for Losses in the bad debt provision.</p>		
	<p>Write Off Authorisation Level/limits, for Individual cases or Schedules of cases</p>	<p><i>See Table Blow</i></p>	<p><i>See Table Blow</i></p>
<p>Changes to the delegated limits / values above may only be made with the approval of the council's S151 Officer</p>			
<p>*</p>	<p>Following consultation with (= after discussion and agreement with someone), with agreement evidenced in written form.</p>		
<p>**</p>	<p>The officer appointed under section 151 of the Local Government Act 1972 (Section 151 Officer / Chief Finance Officer) in the council is the Service Director: Finance</p>		

Write off Authorisation Levels/Limits.	Council Tax	Business Rates/BIDs	Housing Benefit Overpayment (NEC Debtors system)	Housing Benefit Overpayment NEC system	Housing Rents	Parking, Bus lane and Moving Traffic Notices	Parking Clean Air Zone	Accounts Receivable (AR)
These authorisation levels reflect the different values by debt type (As a sense check - £10,000 is around a Band H liability for a 2-year period, or band B account with a multiple premium; and business rates debts are generally higher than many other debt types etc.).								
Legal requirement (e.g. insolvency, or mandated by the Court)	Unlimited	Unlimited	Unlimited	Not considered outside normal levels	Not considered outside normal levels	Not considered outside normal levels	Not considered outside normal levels	Unlimited
Discretionary: Individual or case write off amount, set at Directorate Level in conjunction with S151 Officer.								
Officers	Up to £10,000	Up to £30,000	Up to £10,000	Up to £500	Not allowed at officer level	Not allowed at officer level	Not allowed at officer level	Up to £10,000
Team Leaders – Grade 10 or above	Up to £20,000	Up to £40,000	Up to £20,000	Up to £2,000	£500	Up To £15,000	Up To £30,000	Up to £20,000
Manager Grade 12 or above	Up to £50,000	Up to £50,000	Up to £50,000	Up to £20,000	£5,000	Up to £30,000	Up to £60,000	Up to £50,000
Individual account, or this can be a Schedule Write Off level. – Set by S151 Officer								
Head of Service/ Budget Holder (or person delegated)	Up to £100,000	Up to £100,000	Up to £100,000	Up to £50,000	£10,000	Up to £150,000	Up to £600,000	Up to £100,000
Director, Section 151 Officer, and Chair of the Strategy & Resources Committee	In excess of £100,000 but not more than £1,000,000	In excess of £100,000 but not more than £1,000,000	In excess of £100,000 but not more than £1,000,000	In excess of £100,000 but not more than £1,00,000	In excess of £100,000 but not more than £1,000,000	In excess of £150,000 but not more than £1,000,000	In excess of £600,000 but not more than £1,000,000	In excess of £100,000 but not more than £1,000,000
Executive Directors, in conjunction with Section 151 Officer, and Strategy and Resources committee	£1,000,000 and over	£1,000,000 and over	£1,000,000 and over	£1,000,000 and over	£1,000,000 and over	£1,000,000 and over	£1,000,000 and over	£1,000,000 and over