

Review of financial levels within Cheshire East Council's Constitution

Overall we would recommend that the financial levels be streamlined and made more consistent across the whole Council to make decision-making clearer and more consistent – there are too many different delegations that are not all consistent.

No	Reference	Issue	Financial Limit	BB Initial Comment	Feedback from s.151 Officer
	Part 2, Chapter 12 Decision Making				
1.	Chapter 12, para 4,	Threshold for an executive decision being likely to be a "key decision"	£1m	This compares well. Most Unitary/Met Councils are £250-500k and larger Councils e.g. Birmingham £1m £1m provides consistency with virement level to seek further Council approval and portfolio holder spend	This level is about right, and can remain at £1m.
	Part 3 Executive Functions				
2.	Executive Functions – Scope of, and limitations to, Portfolio holder Decision Making	Individual Portfolio Holders are empowered to make all executive decision in respect of their own portfolio area of responsibility except decisions involving spending over £1m	£1m	This is a reasonable level (although could be higher). £1m provides consistency with virement level to seek further Council approval & key decisions	This level can remain the same.
	Part 3 Staffing Committee TOR's				
3.	Staffing Committee Terms of Reference, para 5.3	Staffing Committee to make recommendations to Council in relation to decisions affecting remuneration of any new post whose remuneration is or is proposed to be or would become more than £100,000	£100,000 pa	There is no legal requirement to do this, but DCLG statutory guidance in February 2013 recommends it for transparency reasons – and only necessary when the remuneration changes from what is stated in the approved Pay Policy Statement	This limit should remain at £100,000 but the restriction should only apply where the remuneration departs from the approved Pay Policy Statement.
4.	Staffing Committee Terms of Reference,	Staffing Committee to make decision in relation to proposed severance packages	£100,000 or more	The same guidance suggests that severance payments in excess of	No change from current arrangements - Staffing Committee

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	para 5.4	with a value of £100,000 or more		this level (including pension strain etc) should be considered and approved by members at full Council, however, where there are good reasons e.g. personal circumstances, confidentiality, speed the Council may consider that a report to Council is not appropriate having considered the guidance.	to make decision in relation to proposed severance packages with a value of £100,000 or above.
	Part 3, Officer Scheme of Delegation	NB Revised delegations may not reflect all of these functions and are likely to be more general in scope			
5.	Scheme of Delegation to senior Officers, paragraph 1.21	The making of grants to voluntary and community to be approved by (a) Portfolio Holders and (b) Cabinet	(a) £0-50,000 (b) £50,000+	This in effect doesn't delegate any powers. A grant of £1 would need Portfolio Holder's approval. There may be political sensitivity around grants. This could be staggered with small grants made by Officers; Portfolio Holders up to a higher level; and Cabinet above. Limits to be discussed but could be up to £50k; up to £100k; £100k+ This would be more consistent with the £50k limit in point 44 below	Suggested approach: Within approved grant policy: (a) Grants of up to £50,000 can be made by officers in consultation with relevant portfolio holders; (b) Grants of between £50,000 and £100,000 require Portfolio Holder(s) Approval; (c) Grants in excess of £100,000 require Cabinet Approval. All grants which do not fall within existing approved grant policy require Cabinet Approval.
6.	Scheme of Delegation, Chief Executive, para 2.14	Chief Executive can make decisions affecting the remuneration of any existing post whose remuneration is or is proposed to be or would become £100,0000 p.a. or more in consultation with the Leader and Chairman of the Staffing Committee	£100,000	Appropriate in light of guidance above – will need full Council approval if changes are outside the agreed Pay Policy Statement for the time being.	This level can stay the same.
7.	Scheme of Delegation, Chief Operating Officer,	COO to authorise improvements to roads, including grass verges, street furniture etc not exceeding £30,000 for which provision	£30,000	How does this sit with other delegations and limits in the Contract Procedure rules?	Take this line out. If the spending is within budget then it should not require further approval.

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	para 3.11	has been made in the budget and capital programme.		Suggest an increase (£50 or £100k?)	
8.	Scheme of Delegation, Chief Operating Officer, para 3.17	COO on the advice of the Assets Manager or District Valuer to settle claims for borehole damage up to £1,500.	£1,500	Suggest an increase to at least £5k to be consistent with lowest level of Ombudsman claims	Take this out. It can be dealt with under a delegation to Director of Legal to settle claims.
9.	Scheme of Delegation, Chief Operating Officer, para 3.24	COO To accept land for road improvements by dedication subject to the total consideration not exceeding £30,000	£30,000	This should not be politically controversial and should be higher e.g. £100k	Seems reasonable
10.	Scheme of Delegation, Chief Operating Officer, para 3.71	COO is not authorised to write off debt. Approval must be sought from the Portfolio Holder or Cabinet.	£0	This is very unusual. It also doesn't fit with Financial Planning, C47 below - £5k	Suggest that up to £5,000 should be the CFO, £5,000-£25,000 should be CFO in consultation with Portfolio Holder, £25,000+ should be Portfolio Holder.
11.	Scheme of Delegation, Chief Operating Officer, para 3.84	Level of salary below which COO can apply early retirement/redundancy scheme without agreement of the relevant Portfolio Holder	£48,000	Inconsistent with 2.14 above – should be up to £100k (including pension strain etc) – could be in consultation with the Leader and/or portfolio holder in any event for CO's Deputy CO's but otherwise no requirement for consultation as members should not be seen to influence decisions below DCO? Apply to HPS and Executive Director level (ED)	This level should be £100,000
12.	Scheme of Delegation, Chief Operating Officer, para 4.6	ED Place can accept any tender in consultation with the COO and after having notified the Portfolio Holder up to £200,000	£200,000	How does this sit with Contract Procedure Rules? Above/Below threshold? – Consider limits in CPR	Take this line out.
13.	Scheme of Delegation, Chief Operating Officer, para 4.6	ED Place can accept any tender in consultation with the COO and with the approval of the Portfolio Holder between £200,000 and £500,000	£200,000-£500,000	Ditto	Take this line out.
14.	Scheme of Delegation, Chief	ED Place to authorise the acquisition of an interest in Land in consultation with the	£200,000	This is low for an acquisition – suggest £500k above which it	£500,000

No	Reference	Issue	Financial Limit	BB Initial Comment	Feedback from s.151 Officer
	Operating Officer, para 4.7	COO and after having notified the Portfolio Holder up to £200,000		goes to Cabinet – will depend on budget provision in any event?	
15.	Scheme of Delegation, Chief Operating Officer, para 4.7	ED Place to authorise the acquisition of an interest in Land in consultation with the COO and with the approval of the Portfolio Holder between £200,000 and £500,000	£200,000-£500,000	£500k - £1m?	£500k - £1m
16.	Scheme of Delegation, Chief Operating Officer, para 4.18	To manage the Farms estate, serve all statutory notices, to negotiate and approve all matters and grant all consents required in order to do so provided that investment in improvements to farms will not exceed £20,000	£20,000	Not very high these days – increase?	£50,000
17.	Scheme of Delegation – Director of Adult Social Care and Independent Living – Para 6.21(d)	DASCIL can only write-off debt where it is felt that the individual would be at risk in consultation with the portfolio holder.	No cap.	Consultation with Portfolio Holder is required. Inconsistent with other limits for debt write off.	Should be in consultation with Portfolio Holder for ASC and Portfolio Holder for Finance. There should be a limit of £5k.
18.	Scheme of Delegation, MO, para 9.6	Authorise settlement of up to £5,000 in respect of potential uninsured claims or Local Government Ombudsman cases (which after settlement shall be reported to Cabinet)	£5,000	Relatively low – if these develop into legal claims then covered by below	£25,000, and would include boreholes.
19.	Scheme of Delegation, MO, para 9.6	Authorise settlement in respect of potential uninsured claims or Local Government Ombudsman cases above £5000 and below £50,000 in consultation with the Portfolio Holder and the Chief Operating Officer, (which after settlement shall be reported to Cabinet)	£5,000 to £50,000	Reasonable - £100k would be more consistent with other officer delegations – what is uninsured level?	£25,000-£100,000 in consultation with the Portfolio Holder and the Chief Operating Officer
20.	Scheme of Delegation, MO, para 9.6	Claims in respect of potential uninsured claims or Local Government Ombudsman cases in excess of £50,000 require Cabinet approval	£50,000	£100k flows from above	£100,000+
	Council Procedure Rules				

No	Reference	Issue	Financial Limit	BB Initial Comment	Feedback from s.151 Officer
21.	Procedure Rules, General Provisions – Appendix 4, Urgent Decisions taken outside of meetings	For the purposes of this urgency provision, the limit placed on the decision-making powers of individual Portfolio Holders in relation to decisions involving expenditure or savings of £1M or more would not apply	No cap on emergency decision making powers for Portfolio Holders.	Correct, unless Council needs to approve more funds because outside of the budget or policy framework	This should set out the circumstances under which it would apply: "...in the case of: civil emergency; natural or man-made disaster; matter of serious public health; matters regarding safeguarding of people; or where the Council is at risk of serious reputational damage; loss or claims; or any other matters where the CE in his/her access the CFO has declared that an urgent decision is required".
22.	Access to Information Procedure Rules	Threshold for an executive decision being likely to be a "key decision"	£1m		
	Finance Procedure Rules				
23.	Financial Management A32	Approval Limits for Virements: Head of Service	Up to £100,000 or 10% of their net Service budget, whichever is the lowest. (Revenue)	For certainty and consistency suggest £100k rather than % of net budget	Up to £100,000 (Revenue)
24.	Financial Management A32	Approval Limits for Virements: Corporate Leadership Team	Greater than 10% of a net Service budget but less than £100,000 (Revenue) Up to £100,000 between net Service budgets (Revenue) within their area of responsibility. Up to £100,000 funded from	CLT should be higher – if there is to be any distinction – e.g. CLT up to £250k? If not subsume first one into above. Again an amount may be better than a % Capital limits should be higher than revenue - compare how this would fit with capital spend proposed above on land NB Most Councils do not require	£100,000 - £500,000 – Relevant Executive Director (Revenue) £100,000-£1,000,000 – Relevant Executive Director (Capital)

No	Reference	Issue	Financial Limit	BB Initial Comment	Feedback from s.151 Officer
			underspends within the approved Service budget (Capital)	any further approval to spend capital where any amount has been approved against designated projects as part of the annual budget process - Member approval may still be required to acquire a particular piece of land or to commence a procurement process etc.	
25.	Financial Management A32	Approval Limits for Virements: Corporate Approval Limits for Virements: Leadership Team in consultation with Finance & Assets Portfolio Holder	£100,000 and up to £250,000 (Revenue/Capital)	Again capital expectations would be higher than revenue £250k - £500k CLT	Executive Directors in consultation with Finance and Assets Portfolio Holder and relevant Portfolio Holder: <ul style="list-style-type: none"> £500,000 - £1m (Revenue) £1m - £5m (Capital)
26.	Financial Management A32	Approval Limits for Virements: Portfolio Holders and Corporate Leadership Team in consultation with Portfolio Holder for Finance and Assets	£250,000 and up to £500,000 (Revenue/Capital)	Ditto – suggest covered by above - delete	Delete if above agreed
27.	Financial Management A32	Approval Limits for Virements: Cabinet	£500,000 and up to £1,000,000 (Revenue/Capital)	Consistent with above	Cabinet: <ul style="list-style-type: none"> £1m+ (Revenue) £5m+ (Capital)
28.	Financial Management A32	Approval Limits for Virements: Council	£1,000,000 or more; and/or significant ongoing financial implications; and/or significant policy change. (Revenue/Capital) “Significant” to be defined by the Chief Operating Officer or their representative.	Suggest definite limit of £1m	As above if outside budget and policy framework
29.	Financial Management	Approval limits for supplementary capital and revenue estimates:	Up to £100,000	£250k or £500k would be consistent with recommendations	Executive Director up to £500,000

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	A36	Corporate Leadership Team		above	
30.	Financial Management A36	Approval limits for supplementary capital and revenue estimates: Management Group Board in consultation with the Portfolio Holder for Finance and Assets	£100,000 and up to £250,000	Delete	Executive Director in consultation with Portfolio Holder for Finance and Assets £500,000 - £1m.
31.	Financial Management A36	Approval limits for supplementary capital and revenue estimates: Portfolio Holders and Corporate Leadership Team in consultation Portfolio Holder for Finance and Assets	Between £250,000 and up to £500,000	Delete, subject to above	Delete
32.	Financial Management A36	Approval limits for supplementary capital and revenue estimates: Cabinet	Between £500,000 and up to £1,000,000	OK?	Delete
33.	Financial Management A36	Approval limits for supplementary capital and revenue estimates: Council with recommendation from Cabinet	£1,000,000 and over	OK – consistent with above	Keep
34.	Financial Planning B26	Amount below which expenditure is not treated as capital expenditure	£10,000	CFO to advise	Alex to check CIPFA guidance as to whether there is a limit. Suggested delete 30/10/17 – no need for a limit in the constitution
35.	Financial Planning B27	Block provisions will be approved within the Capital Programme for individual schemes costing less than £250,000	£250,000	Could be higher £500k?	Take this line out
36.	Financial Planning B38	In respect of highways improvements, heads of Service may approve capital expenditure in respect of other rechargeable reinstatement work costing £10,000 and above	£10,000	Who approves below £10k No upper level?	Take this line out - Will be covered by general delegations
37.	Financial Planning C47	CLT, Heads of Service and officers specified in a Scheme of Financial Delegation may authorise the write off of losses up to £5,000, or disposals, of obsolete or surplus equipment, materials, vehicles or stores up to a disposal value of £5,000. If this threshold is exceeded, approval must be sought from the Finance Portfolio Holder.	£5,000	Increase to be consistent with general write-offs	CFO should authorise all write offs up to £5,000.

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38.	Financial Planning D24	If a requisition for the purchase of goods or services exceeds £5,000 in value Contract Procedure rules Part 2.1 apply (these relate to competition law and the number of bids which should be sought etc)	£5,000	Review	£10,000, and needs to be in line with the revised Contract Procedure Rules.
39.	Financial Planning D50	Separate Trading Accounts are required when services are provided to either internal or external clients, on a basis other than a straightforward recharge of full cost. These accounts are also required where there is a minimum turnover of £1,000,000	£1,000,000	This is inconsistent with legislation – e.g. a separate account needs to be kept for all Goods and Services Act 1970 trading irrespective of value?	Remove. The law requires all G+S to be recorded separately, so there is no need to deviate from this position.
40.	Financial Planning E18	Approving partnership proposals: Chief Officers	Up to and including £100,000	Why are these decisions different from other decisions above?	Remove
41.	Financial Planning E18	Approving partnership proposals: Chief Officer In consultation with Cabinet Member	Over £100,000 and up to £500,000	Ditto	Remove
42.	Financial Planning E18	Approving partnership proposals: Cabinet	Over £500,000 and up to and including £1,000,000 or if the Authority is undertaking an accountable body role;	Ditto	Remove
43.	Financial Planning E18	Approving partnership proposals: Council	£1,000,000 or more.	This is an example of Council taking the "big" decisions – not appropriate if an Executive function and there is budget provision	Remove
44.	Financial Planning E25	Approval levels for the paying of grants, donations and contributions: Cabinet Member	Up to and over £50,000	Suggest this level should be delegated to officers	This should be cross referenced to the grant approval levels in Line 5.

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45.	Financial Planning E25	Approval levels for the paying of grants, donations and contributions: Cabinet	Over £50,000	Or could be portfolio holder	Cross reference to line 5.
	Contract Procedure Rule				
46.	Definitions	Request for Quotations	£10,000 to EU Threshold	EU Threshold changes – now defined. There is a link to the Europa Website at 1.1.8 but if this approach is continued, it should be more clearly signposted. If a link is preferred, it should be to: https://www.ojeu.eu/thresholds.aspx as the current link in the Constitution doesn't work. We recommend including the Thresholds in a table. They are updated once every two years, in January. The next update is January 2018.	Agreed
47.	Part 2 – Below EU Threshold 2.1.1	3 quotes are advisable but not mandatory (local firms being preferable)	Up to £5,000	Many local authorities would have a higher threshold of £10k, but require 3 quotes	Advisable to obtain 3 quotes up to £10,000.
48.	Part 2 – Below EU Threshold 2.2.1	Minimum of three quotes shall be obtained, subject to a procurement risk assessment being carried out. All quotations should be sent to Procurement to ensure compliance with the Government Transparency Code.	£5,000 to £25,000	reasonable	£10,000 to £25,000
49.	Part 2 – Below EU Threshold 2.2.1	Minimum of three quotations sought via e-tending portal. Procurement must carry out a procurement risk assessment and will determine the route to market.		It is not clear if this is £25k to EU threshold.	£25,000 to EU Threshold
50.	Part 4 – Invitations to Quote <£25k	Invitations to Quote below £25,000 will follow any guidance issued from the CPU and will be assessed based on their own risk.	Up to £25,000	Merge with above	
51.	Part 4 – Invitations to Quote >£25k	All invitations to Quote/Tender over £25,000 shall include the following:			Amend so that all invitations to Quote/Tender

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	4.1.1	<ol style="list-style-type: none"> 1. All quotes to be issued and received via the e-tendering portal; 2. Bidders must sign the Form of Tender which includes non-collusion provisions; 3. Responses are restricted to access by the Verifying Officer; 4. Invitations must have sufficient detail for a competitive tender and must contain T&Cs of the contract; 5. Must contain a description of the award criteria. 6. Bidders told that preparation of tenders is at their risk and expense; 7. Bidders told that they must not amend the contract documents. 			
52.	Part 4 – Invitations to Quote >£25k 4.3.1	Tenders above £1,000,000 will be verified by Legal Services.	£1,000,000		Merge with line below.
53.	Part 4 – Invitations to Quote >£25k 4.3.1	Tenders from the 'EU Threshold' up to £1,000,000 will be verified by the Procurement Manager or a Procurement Category Manager that has not been involved in the tender in question.	EU Threshold to £1,000,000		Tenders above the EU Threshold will be verified by the Procurement Manager or a Procurement Category Manager that has not been involved in the tender in question.
54.	Part 4 – Invitations to Quote <£25k 4.3.1	Tenders/Quotations below the 'EU Threshold' will be verified by a Procurement Officer that has not been involved in the tender in question.	Tenders below EU Threshold	Should the lower limit for this be £25,000 so that it sits with the line below?	Tenders from £25,000 to EU Threshold.
55.	Part 4 – Invitations to Quote >£25k 4.3.1	Quotations from £5,000 to £25,000 will be opened in accordance with any guidance issued by CPU from time to time.	Tenders £5,000 to £25,000.		Tenders £10,000 to £25,000.
56.	Part 5 – Contracts and Post Competition	Contracts can be executed by a duly authorised officer in accordance with the local scheme of delegation.	Up to £1,000,000		Take this line out

No	Reference	Issue	Financial Limit	BB Initial Comment	Feedback from s.151 Officer
	Requirements 5.1.2				
57.	Part 5 – Contracts and Post Competition Requirements 5.1.3	Contracts must be executed under seal.	Where the contract exceeds £1,000,000.	MO to advise	
58.	Part 5 – Contracts and Post Competition Requirements 5.2.1	Waiver of the Contract Procedure Rules. Currently all waivers must be approved by the Chief Operating Officer and Director Legal Services	All waivers	We recommend that below £25,000 a waiver can be signed approved by the Head of Procurement.	Above £25k approval by CFO and DoLS,

Additional points raised on the call:

1. Reference to COO in this table should be to the CFO. The roles can be performed by different people.

DRAFT TABLE FOR INSERTION INTO THE FINANCE PROCEDURE RULES

No	Reference	Reference in Draft Constitution	Issue	Financial Limit
	Part 2, Chapter 12 Decision Making	Part 2		
1.	Chapter 12, para 4,	Part 2, para 4.2	Level of Key Decisions	Threshold for an executive decision being likely to be a "key decision" is £1m
	Part 3 Executive Functions	Part 2		
2.	Executive Functions – Scope of, and limitations to, Portfolio holder Decision Making		Portfolio Holder decision making	Individual Portfolio Holders are empowered to make all executive decision in respect of their own portfolio area of responsibility except decisions involving spending over £1m
	Part 3 Staffing Committee TOR's	Part 2		
3.	Staffing Committee Terms of Reference, para 5.3	Part 2, para 5.3	Remuneration of officers	Staffing Committee to make recommendations to Council in relation to decisions affecting remuneration of any new post whose remuneration is or is proposed to be or would become more than £100,000 unless the remuneration for the post is already included within the Council's annually approved Pay Policy Statement,
4.	Staffing Committee Terms of Reference, para 5.4	Part 2, para 5.4	Severance packages	Staffing Committee to make decision in relation to proposed severance packages with a value of £100,000 or more
	Part 3, Officer Scheme of Delegation	Part 2		NB Revised delegations may not reflect all of these functions and are likely to be more general in scope
5.	Scheme of Delegation to senior Officers, paragraph 1.21	To be added to Part 2 if agreed.	Payment of Grants	<p>Within approved grant policy:</p> <ul style="list-style-type: none"> (a) Grants of up to £50,000 can be made by officers in consultation with relevant portfolio holders; (b) Grants of between £50,000 and £100,000 require Portfolio Holder(s) Approval; (c) Grants in excess of £100,000 require Cabinet Approval. <p>All grants which do not fall within existing approved grant policy require</p>

No	Reference	Reference in Draft Constitution	Issue	Financial Limit
				Cabinet Approval.
6.	Scheme of Delegation, Chief Executive, para 2.14	Part 2, Para 4.4.10	Remuneration level for existing posts	Chief Executive can make decisions affecting the remuneration of any existing post whose remuneration is or is proposed to be or would become £100,000 p.a. or more in consultation with the Leader and Chairman of the Staffing Committee subject to council approval if outside agreed Pay Policy Statement.
7.	Scheme of Delegation, Chief Operating Officer, para 3.24	To be added to local scheme of delegations	Acceptance of land for Road Improvements	COO To accept land for road improvements by dedication subject to the total consideration not exceeding £100,000
8.	Scheme of Delegation, Chief Operating Officer, para 3.71	To be added to s151 Officer delegation and Portfolio Holder delegation	Writing of debts	The decision to write of debts of up to £5,000 is delegated to the CFO. The decision to write of debts of between £5,000 and £25,000 is delegated to the CFO in consultation with the Finance Portfolio Holder. The decision to write of debts in excess of £25,000 lies with the Finance Portfolio Holder.
9.	Scheme of Delegation, Chief Operating Officer, para 3.84	To be added to Head of Paid Service delegation and COO delegation	Approval of retirement/redundancy schemes	The COO can apply early retirement/redundancy scheme without agreement of the relevant Portfolio Holder up to a value of £100,000 (including pension strain).
10.	Scheme of Delegation, Chief Operating Officer, para 4.7	To be added to Executive Director Place delegation	Approval of acquisition of land	Executive Director Place is to authorise the acquisition of an interest in Land in consultation with the COO and after having notified the Portfolio Holder up to £500,000
11.	Scheme of Delegation, Chief Operating Officer, para 4.7	To be added to Executive Director Place delegation	Approval of acquisition of land	Executive Director Place to authorise the acquisition of an interest in Land in consultation with the COO and with the approval of the Portfolio Holder between £500,000 and £1m
12.	Scheme of Delegation, Chief Operating Officer, para 4.18	To be added to Chief Operating Officer delegation	Management of Farms estate	The Chief Operating Officer has delegated authority to manage the Farms estate, serve all statutory notices, to negotiate and approve all matters and grant all consents required in order to do so provided that investment in improvements to farms will not exceed £50,000
13.	Scheme of Delegation – Director of Adult Social Care and Independent	To be added to Director Adult Social Care and Independent Living delegation	Writing off debt by the Director Adult Social Care and Independent Living	Director Adult Social Care and Independent Living can write-off debt where it is felt that the individual would be at risk in consultation with the Finance Portfolio Holder and the Adult Social Care Portfolio Holder.

No	Reference	Reference in Draft Constitution	Issue	Financial Limit
	Living – Para 6.21(d)			
14.	Scheme of Delegation, MO, para 9.6	Monitoring Officer delegation, para 9.4.1	Settlement of claims	The Monitoring Officer can authorise settlement of up to £25,000 in respect of potential uninsured claims, borehole claims, and Local Government Ombudsman cases (which after settlement shall be reported to Cabinet)
15.	Scheme of Delegation, MO, para 9.6	To be added to Monitoring Officer delegation	Settlement of claims	Authorise settlement in respect of potential uninsured claims or Local Government Ombudsman cases above £25,000 and below £100,000 in consultation with the Finance Portfolio Holder and the Chief Operating Officer, (which after settlement shall be reported to Cabinet)
16.	Scheme of Delegation, MO, para 9.6	To be added to Monitoring Officer delegation	Settlement of claims	Claims in respect of potential uninsured claims or Local Government Ombudsman cases in excess of £100,000 require Cabinet approval
	Council Procedure Rules			
17.	Procedure Rules, General Provisions – Appendix 4, Urgent Decisions taken outside of meetings	Part 3, Appendix 4	Urgent Decisions	For the purposes of this urgency provision, the limit placed on the decision-making powers of individual Portfolio Holders in relation to decisions involving expenditure or savings of £1M or more would not apply. Urgency is defined as: "...in the case of: civil emergency; natural or man-made disaster; matter of serious public health; matters regarding safeguarding of people; or where the Council is at risk of serious reputational damage; loss or claims; or any other matters where the CE in his/her access the CFO has declared that an urgent decision is required".
	Finance Procedure Rules			
18.	Financial Management A32	Financial Management	Virements	Approval Limits for Virements: Head of Service is up to £100,000 (in respect of Revenue).
19	Financial Management A32	A32	Virements	Approval Limits for Virements by Members of the Corporate Leadership Team are as follows: (a) £100,000 - £500,000 – Relevant Executive Director (Revenue) (b) (c) £100,000-£1,000,000 – Relevant Executive Director (Capital)
20	Financial Management A32	Financial Management A32	Virements	Approval Limits for Virements: Approval by Executive Directors in consultation with Finance and Assets Portfolio Holder and relevant Portfolio Holder:

No	Reference	Reference in Draft Constitution	Issue	Financial Limit
				(a) £500,000 - £1m (Revenue) (b) £1m - £5m (Capital)
21.	Financial Management A32	Financial Management A32	Virements	Approval limits for Virements (where within the budget and policy framework): Approval by Cabinet: (a) £1m+ (Revenue) (b) £5m+ (Capital)
22.	Financial Management A32	Financial Management A32	Virements	Approval limits for Virements (where outside the budget and policy framework): Approval by Council: (a) £1m+ (Revenue) (b) £5m+ (Capital)
23.	Financial Management A36	To be added changed agreed	Supplementary capital and revenue estimates	Approval limits for supplementary capital and revenue estimates: Executive Director up to £500,000
24.	Financial Management A36	To be added changed agreed	Supplementary capital and revenue estimates	Approval limits for supplementary capital and revenue estimates: Executive Director in consultation with Portfolio Holder for Finance and Assets £500,000 - £1m
25.	Financial Management A36	To be added changed agreed	Supplementary capital and revenue estimates	Approval limits for supplementary capital and revenue estimates: Council with recommendation from Cabinet where over £1m
26.	Financial Planning C47	Financial Planning C47	Write off of losses and disposal of equipment	Chief Operating Officer may authorise the write off of losses up to £5,000, or disposals, of obsolete or surplus equipment, materials, vehicles or stores up to a disposal value of £5,000. If this threshold is exceeded, approval must be sought from the Finance Portfolio Holder.
27.	Financial Planning D24	Financial Planning D24	Purchase of goods and services	If a requisition for the purchase of goods or services exceeds £10,000 in value Contract Procedure rules Part 2.1 apply (these relate to competition law and the number of bids which should be sought etc)
28.	Financial Planning E18	Financial Planning E18	Payment of Grants	Within approved grant policy: (a) Grants, contributions and donations of up to £50,000 can be made by officers in consultation with relevant portfolio holders; (b) Grants contributions and donations of between £50,000 and £100,000 require Portfolio Holder(s) Approval; (c) Grants contributions and donations in excess of £100,000 require Cabinet Approval. All grants contributions and donations which do not fall within existing approved grant policy require Cabinet Approval.

No	Reference	Reference in Draft Constitution	Issue	Financial Limit
	Contract Procedure Rule			
29.	Definitions	Definitions	Link to EU Thresholds	Request for Quotations £10,000 to EU Threshold which is at the following link: https://www.ojeu.eu/thresholds.aspx
30.	Part 2 – Below EU Threshold 2.1.1	Part 2 – Below EU Threshold 2.1.1	Tender process	3 quotes are advisable but not mandatory (local firms being preferable) for contracts with a value of up to £10,000
31.	Part 2 – Below EU Threshold 2.2.1	Part 2 – Below EU Threshold 2.2.1	Tender process	Minimum of three quotes shall be obtained, subject to a procurement risk assessment being carried out for contracts with a total value of £10,000 to £25,000 All quotations should be sent to Procurement to ensure compliance with the Government Transparency Code.
32.	Part 2 – Below EU Threshold 2.2.1	Part 2 – Below EU Threshold 2.2.1	Tender process	Minimum of three quotations sought via e-tending portal for contracts with a total value of £25,000 to EU Threshold. Procurement must carry out a procurement risk assessment and will determine the route to market.
33.	Part 5 – Contracts and Post Competition Requirements 5.1.3	Part 5 – Contracts and Post Competition Requirements 5.1.3	Execution of Contracts	Contracts must be executed under seal where the contract exceeds £1,000,000.
34.	Part 5 – Contracts and Post Competition Requirements 6.1	Part 5 – Contracts and Post Competition Requirements 6.1	Waiver of Contract Procedure Rules	Waiver of the Contract Procedure Rules must be approved by the Chief Finance Officer and Director of Legal Services