

## 10. Chief Finance Officer

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| <b>Authorised by</b>     | Catherine Nicholson, Chief Finance Officer |
| <b>Date last updated</b> | 31 <sup>st</sup> March 3023                |

| <b>Delegated Matter</b>  | <b>Officer Level</b>  |
|--|---|
| <p>Deputy s151 Officer (to act in absence of, incapacity of or vacancy in the post of Chief Finance Officer)</p> <p><i>This is a personal delegation to a named officer(s)</i></p>   |   |
| <p><b>General Expenditure</b></p> <p><i>NB This should be read in conjunction with the delegation levels on E5 financial management system</i></p> <p>Power to incur expenditure within 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 systems and inherited through the officers position</p> | <p>Directors and AD<br/>Deputy S151<br/>Group Finance Managers</p>                |
| <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 companies, joint ventures or other enterprises</p>  | <p>Deputy S151 Officer<br/>Group Finance Manager</p>                              |
| <p><b>Fees and Charges</b></p> <p>All new fees and amendment to existing charges will be reviewed annually and subject to formal approval in accordance with the fees and charges policy</p>   | <p>As per policy</p>  |
| <p><b>Write Off of Income</b></p>  | <p>In line with the Debt Write off Policy and authorisations contained within</p> |
| <p><b>Emergency / Urgent Payments</b></p>  |   |

| <b>Delegated Matter</b>  | <b>Officer Level</b>  |
|--|---|
| <p>Emergency / urgent payments in this instance are those made in extenuating circumstance, arising as a consequence of unforeseen circumstances (eg 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 will be produced explaining the decision, the reasons for it and why the decision was treated as a matter of urgency</p> | <p>Up to £250,000 relevant Director in consultation with Portfolio Holder. Over £250,000 Chief Executive in consultation with S151 Officer.</p>   |
| <p><b>Submission of plans and bids to government / external bodies</b></p> <p>Plans and bids submitted for external funding must go through the Council's governance process and in accordance with the Grant bid terms and conditions, and with any associated match funding identified prior to submission.</p>  | <p>Finance analysis must be approved by the relevant Group Finance Manager (Finance Business partnering team) and the Section 151 where specified.</p> <p>The relevant Director and S151 to comply with audit requirements in respect of external funding claims.</p> |