



FOUR MARKS PARISH COUNCIL

SCHEME OF DELEGATION

Background

In line with the adopted Business Continuity plan best practice would indicate that it would be reasonable to have a standard scheme of delegation available to put in place should there be a requirement. It enables the Council to function legally and democratically.

Terms of Reference

Under Section 101 of the LGA (1972) there is provision for delegating authority to the Proper Officer for making decisions on behalf of the council as and when appropriate.

1. **To act on any issue that cannot wait until the next Parish Council meeting.**

The Clerk will address any need/resolution to all Councillors by email. Action taken should be routinely carried out with the input of at least two Councillors. The Clerk would normally be expected to consult with the Chairman and Vice Chairman, or Committee Chairman, to take their views into account.

2. **Planning Applications**

To prepare and submit a response to planning applications on behalf of the Council, following recommendations from the Planning Committee, via discussion meeting or email.

3. **Financial thresholds**

- a. To authorise expenditure on items where the Council within a budget approved by the Council has agreed to the expenditure, as per the temporary alterations to financial regulations and agreed delegated authority levels as per Appendix 1.
- b. To incur expenditure on behalf of the Council which is necessary to carry out any repair, replacement or other work or essential project which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure submit to a limit of £1000, as per the delegated authority level as per Appendix 1.
- c. To take any action regarding minor repairs (up to a cost of £1000) and to report minor matters to the relevant authority.

4. **Record keeping**

Record keeping and the maintenance of a solid trail (particularly around decision making in any form) should be retained in writing and reviewed and certified to ensure good documentary evidence.

5. Reporting back to Full Council

A log will be kept of all decisions made under this Temporary Scheme of Delegation and reported back to the next available Council meeting.

Delegated actions should be in accordance with Standing Orders and Financial Regulations (unless suspended see 3b), and in line with directions given by the Council from time to time and this Scheme of Delegation and where applicable any other rules/regulations and legislation.

Council matters

The following items are reserved for Council decision only and cannot under any circumstances be delegated to an Officer.

- To appoint the Chairman and Deputy Chairman in May each year
- To sign off and approve the Annual Governance and Accountability Return (AGAR) Statement by 30th June each year
- To set the Precept
- To appoint or dismiss the Clerk/RFO
- To make byelaws
- To borrow money
- To consider any matter required by law to be considered by Council
- To incur capital expenditure or revenue expenditure not specifically included within the Annual Estimates approved by the Council
- To approve or amend Standing Orders and Financial Regulations as to the conduct of the Council's business
- To approve the Committee structure including terms of reference, membership and voting rights
- To confirm eligibility to use the General Power of Competence

APPENDIX 1

ALTERATIONS TO FINANCIAL REGULATIONS

- 1.1 The Clerk is authorised to make expenditure on revenue items up to the amounts included for that class of expenditure in the approved budget. Financial Regulation 4.1 is suspended during the operational period in favour of authorisation as follows:
- 4 Councillors to include the Chairman and Vice Chairman for all items over £5000
 - the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items above £1000 but below £5000.
- 1.2 In cases of extreme risk to the delivery of Council services, Financial Regulation 4.5 permits *the Clerk to authorise revenue expenditure on behalf of the Council which in their judgement is necessary to carry out. Such expenditure includes repair, replacement, or other work, whether or not there is any budgetary provision for the expenditure.* During the operational period this shall be subject to an increased limit of £5000 for a single transaction. The Clerk shall report such action to the Chairman and Vice Chairman of Council as soon as possible and to the Council as soon as practicable thereafter.
- 1.3 The Clerk shall prepare the monthly Schedule of Invoices for payment which shall be circulated electronically with the Council paperwork prior to the respective Meeting, to present to the Council or Committee for review and authorisation by resolution, as per Clause 5.2, and signed by the Chairman at the first opportunity.
- 1.4 In respect of Financial Regulation 10.3, it is accepted that in difficult circumstances there may be insufficient suppliers available to obtain 3 or more quotations for a specific transaction. Therefore, provided that at least 3 suppliers have been approached to quote, an order may be placed on best value terms available at the time without the requirement for 3 or more responses.

APPENDIX 2 - FINANCIAL REGULATIONS TO BE SUSPENDED/AMENDED

FR 4.1

Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget.

This authority is to be determined by:

- the council for all items over £5,000
- a duly delegated committee of the council for items over £1000 but below £5,000; or
- the Clerk (Clerk), with subsequent approval from the Chairman or relevant Committee Chairman, for any items above £1000 but not greater than £5000

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman

Contracts may not be disaggregated to avoid controls imposed by these regulations.

FR 4.5

In cases of extreme risk to the delivery of Council services, the Clerk (Clerk) may authorise revenue expenditure on behalf of the Council which in the Clerk's (Clerk's) judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1000 for a single transaction. The Clerk (Clerk) shall report such action to the Chairman as soon as possible and to the Council as soon as practicable thereafter.

FR 5.2

The RFO shall prepare a schedule of payments made or requiring authorisation, forming part of the Agenda for the Meeting and, together with relevant invoices, present the schedule to the Council, or Committee. The Council/Committee shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the Council or Committee. The approved schedule shall be ruled off and initialled by the Chairman of the Meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information.

FR 10.3.

All members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1.

APPENDIX 3 – ADMINISTRATION OF FINANCES AND PAYROLL IN THE EVENT OF NOT BEING ABLE TO AUTHORISE IN PERSON

Approval of Invoices for Payment	Normally by Full Council at monthly meeting and signed by Chairman	As per amended Financial Regulation 5.2 to allow for circulation by email.
Parish Council Credit Card	Normally held in Parish Office	EO will keep the credit card at her home address, until such time as the office becomes operational.
BACS payment authorisation	EO plus Chairman and Vice Chairman	Invoices for payment will be examined, verified, checked for accuracy, coded and signed by the EO. Payments will be entered onto the BACS payment system for authorisation. Scanned copies to be taken of each invoice and circulated with the schedule of payments and/or bank authorisation payment sheet. Payment sheet and invoices will be sent to two signatories electronically. In the first instance the Chairman and Vice Chairman, or other designated signatory Councillors, as appropriate. The signatories will send an email confirming authorisation for retention on file. EO to file hard copies for signature at the first available opportunity by both Chairman and Vice Chairman, or other designated signatory Councillors, as appropriate.
Cheque payment authorisation	EO plus two signatories	Cheque payments should be avoided due to the need of three physical signatures. However, in exceptional circumstances where cheque payment is the only option, two signatories will be asked to visit the office by appointment to sign the respective paperwork, cheque and stub as required, or the EO to visit two Councillors homes, if the office is not available.
Bank reconciliations	Financial Regulation 2.2 requires bank reconciliation verification by an appointed Councillor on a regular basis.	Continuity agreement to be made with appointed Councillor as applicable.
Procurement/placing of orders	Day to day/within budget can be affected from home by EO.	EO has power to spend in an emergency. Temporarily increase value to £5,000 in consultation with 4 Councillors
Monthly payroll (Basic PAYE tools RTI)	Payroll software is only on desktop computer	Salary payments have reverted to BACS system. Payroll can only be processed from desktop computer. Desktop will be removed to home location to enable continuity.