

Scheme of Financial Delegation



EMERSONS GREEN
TOWN COUNCIL

Committees/Budget Holders are delegated to commit Town Council funding, within budget, against Cost Centres (and associated Nominal Codes where specified) as follows:

COMMITTEE/BUDGET HOLDER	DELEGATED ACTIVITIES	COST CENTRE	ANY NOMINAL CODE CRITERIA
Open Spaces	Detailed in Committee TOR	225 (Asset Maintenance)	
		260 (Open Spaces)	Spend over £5,000 require Full Council approval.
Youth Work	Detailed in Committee TOR	250 (Youth Leisure)	Spend over £5,000 require Full Council approval.
			Spend over £5,000 require Full Council approval.
Personnel	Detailed in Committee TOR	110 (Staff)	Spend over £1,000 require Full Council approval.
Planning	Detailed in Committee TOR	130 (Administration)	Spend over £2,000 require Full Council approval.
			4240 Profession/Legal Expenses
Finance & Partnership	Detailed in Committee TOR	160 (Service provision)	Spend over £5,000 require Full Council approval.
		170 (Grants and Awards)	4280 General Powers grants only 4285 S137 Grants over £5,000 require Full Council approval.
		310 (Events)	Spend over £5,000 require Full Council approval.
		Any other budget codes not delegated to other Committees, within budget	Spend over £5,000 require Full Council approval.
Town Clerk & Responsible Finance Officer or, in their absence, a Deputy or Assistant Clerk *	As specified in Job Description (including statutory duties of the Responsible Finance Officer; statutory duties of the Proper Officer of the Town Council; day-to-day running of Council services together with routine inspection and control; day-to-day supervision and control of all staff employed by the Council)	120 (Councillors)	4130 (Councillors' Expenses)
		130 (Administration)	4240 (Professional/Legal Expenses). 4150 (Audit Fees)
			No capital expenditure over £1,000
Assistant Clerk	As specified in Job Description	140 (Office)	No capital expenditure over £1,000
Chairman of the Town Council	To meet the expenses of office	120 (Councillors)	4120 (Chairman's Allowance)
The Town Clerk, Deputy, Senior Officer, or an Assistant Clerk in conjunction with the Chairman of the Council, or Chairman of the appropriate Committee***:		Any items above £1,000 within respective allocated budget. Emergency revenue expenditure** of up to £5,000, to be reported to next Full Council meeting.	

BUDGETARY CONTROL LIMITS FOR ALL DELEGATIONS:

The following commitments may only be authorised by Full Council:	All individual items over £5,000 (requirements must not be disaggregated)
	All S137 expenditure over £5,000
	Any staff costs over and above those delegated to Personnel Committee
	Any commitments which will exceed allocated budget
Full Council also retains the ability to authorise, on presentation, any expenditure usually delegated to Committees	

All Committee expenditure must be within the budget allocated for their activities. Expenditure outside of their budget, irrespective of value, must be referred to Finance & Partnership Committee up to £5,000 or Full Council over £5,000

*Any expenditure which relates directly to the Town Clerk (for example, but not limited to, expense claims, training, subscriptions) must be authorised by the Responsible Finance Officer, Chairman of the Personnel Committee, Chairman of the Finance & Partnership Committee, or the Chairman of the Town Council)***.

**Emergency expenditure includes expenditure required for the reasons of governance, health and safety, or legal compliance, or where delay would likely result in negative impact on the Town Council. Also where delay would result in significantly increased cost/scale of works required or cessation of operation. Risk assessment to be carried out in line with EGTC Risk Management Policy and Process and entered on the Risk Register. Likely Risk Score of 12+.

***In all cases, a Deputy/Vice Chairman may act on behalf of the Chairman in their absence.