



CESHIRE CONSTABULARY

SCHEME OF DELEGATION

APRIL 2011

SCHEME OF DELEGATION

Introduction

All staff are responsible for ensuring day to day financial management is carried out in accordance with the Scheme of Delegation.

All delegated responsibilities are subject to adherence to the Police Authority agreed policies, including Financial Regulations and relevant legislation.

All the following arrangements are subject to separation of duties.

Contact Details

The Scheme of Delegation will be updated and maintained on an ongoing basis with a full review annually. The Director of Finance in consultation with the Treasurer is responsible for maintaining this document and for coordinating and obtaining approval to changes.

If you have any comments, updates or require changes, please contact

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April 2011

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DEFINITIONS

Resource Centres:

- Neighbourhoods
- Investigations
- Retained Services
 - Corporate Services
 - Finance
 - Information Management
 - Human Resources
- Shared Business Services Centre
- ACPO

Resource Unit – are units within the above resource centres, for example the resource unit “Legal” is part of the resource centre “Investigations”.

Resource Centre Manager – person responsible for the resource centre

Budget Manager (Departmental Heads or Area Commanders) – person responsible for the resource unit

Accountant – resource/finance support officer for the resource centre/unit

Capital Scheme Manager – person responsible for a capital scheme/(s)

Current Resource Centre Managers and Budget Managers are listed on the next page

RESOURCE CENTRES AND UNITS

Resource Centre Managers (Constabulary)

Chief Constable
Deputy Chief Constable
Assistant Chief Constable Neighbourhood
Assistant Chief Constable Investigation

Resource Unit

Northern Area
Eastern Area
Western Area
Force Operations
 Major Crime
 Serious & Org Crime
 Intel & Counter Terrorism
 Ops & Regional Support
 Custody
 Criminal Justice
 Forensics
Business Service Centre
Professional Standards
Force Solicitors
Collaborations
Communities Unit
Special Constabulary
Information Management
Human Resources
Corporate Services
 Corporate Communications
 Planning & Performance
 Business Improvement
Finance
 Procurement
 Fleet

Budget Manager

Area Commander (Northern)
Area Commander (Eastern)
Area Commander (Western)
Chief Superintendent (Force Ops)
D/Superintendent (Major Crime)
D/Superintendent (Serious & Org)
D/Superintendent (Intel & CT)
Superintendent (Ops & Reg Support)
Chief Inspector (Custody)
Chief Inspector (Criminal Justice)
Head of Forensics
Head of Business Service Centre
Superintendent (Professional Stds)
Force Solicitor
Chief Inspector (Collaborations)
Head of Communities Unit
Chief Officer (Special Constabulary)
Director of Information Management
Director of Human Resources
Director of Corporate Services
Head of Corporate Communications
Head of Planning & Performance
Head of Business Improvement
Director of Finance
Head of Procurement
Head of Fleet Services

Resource Centre Managers (Police Authority)

Chief Executive
Treasurer

SECTION 1 – BUDGETARY MANAGEMENT

Resource Centre Managers are responsible for the activities of the Resource Centre in line with agreed objectives as set out in the Policing Plan. Resource Centre Managers must ensure that detailed budgetary control documentation is maintained – i.e. working papers used when monitoring the budget, including reconciliations, details of commitments, forecasts of expenditure and details of any changes to the budget and their approval.

[a] Revenue Budget Management

Budget virements are only permitted without Police Authority approval if there is no change in policy and/or does not involve future years' commitment in line with financial regulations. If there is a change in police or future years' commitment, Police Authority approval must be sought.

Activity	Authorising Limit	Authorising Officer	Alternative
Budget virement within Resource Unit			
Approve virements	None	Budget Manager	Resource Centre Manager
Budget virement between Resource Units but within Resource Centre			
Approve virements	None	Resource Centre Manager	Director of Finance
Budget virement between Resource Centres / Contingency			
Request virement	None	Resource Centre Manager	Director of Finance
Approve virement	None	Director of Finance with Chief Officer / Chief Constable	None
Budget journals			
Approve budget journals	None	Principal Accountant	Director of Finance

All virements must be copied to Finance for input. Finance will monitor virements for compliance with financial regulations and will advise when Police Authority approval is required. Police Pay and Pensions are ring-fenced budgets and no virements are permitted in or out of these budgets from or to other budget headings without approval from **Police Authority**

Activity	Authorising Limit	Authorising Officer	Alternative
Budget – Year End Carry Forward			
Approval of carry forwards	None	Police Authority	
Allocation of approved carry forwards	None	Chief Constable (in line with Authority and Constabulary priorities)	

[b] Capital Budget Management

Activity	Authorising Limit	Authorising Officer	Alternative
Capital Appraisal			
Prepare appraisal	None	Capital Scheme Manager	None
Approval of appraisal	None	Director of Finance for submission to Strategy Board for onward submission to Authority	None
Capital virement – between schemes and from revenue to capital			
Request virement	None	Capital Scheme Manager	None
Approval of virement	Up to £50,000	Director of Finance or the Treasurer	Deputy Chief Constable or the Treasurer
	Over £50,000	Police Authority	None
Reinstatements substantially funded from insurance			
Requests and approval	None	Capital Scheme Manager subject to consultation with Director of Finance in liaison with Treasurer	

Approval of lease/rent agreements		
Involving commitments beyond one year	None	Treasurer subject to consultation with Force Solicitor and Director of Finance
Relating to land or property	None	Treasurer and Director of Finance subject to consultation with Force Solicitor

[c] Management of the Accounts (journals and authorised codes)

Activity	Authorising Limit	Authorising Officer	Alternative
Journal adjustments			
Approve journal	None	Accounts Manager	Principal Accountant or Director of Finance
Authorised coding			
Add, amend or delete cost centre	None	Accountant	Principal Accountant or Director of Finance
Add, amend or delete expense code	None	Accountant	Principal Accountant or Director of Finance
Add, amend or delete balance sheet code	None	Accountant	Principal Accountant or Director of Finance

SECTION 2 – PROCURING GOODS & SERVICES / PAYMENT OF ACCOUNTS

Managers are responsible for all purchases of goods and services within their Resource Centre. Goods and services may only be procured and paid for in relation to official Police Authority business which has been properly authorised. Managers must ensure that adequate separation of duties operates in all areas where orders are raised, goods are received and accounts are paid. This should ensure that at least two people are involved in the process wherever possible.

[a] Purchasing Goods and Services

[note: separation of duties, an officer authorising an order cannot authorise the invoice/payment or a credit note relating to that order.]

Activity	Authorising Limit	Authorising Officer	Alternative
Authorise Orders			
For goods and services including: <ul style="list-style-type: none"> ▪ Tenders and Contracts ▪ Orders Leasing/Rental Agreements Maintenance Agreements General stationery requisitions	Over European Procurement Directives Threshold	Budget Manager / Capital Scheme Manager in conjunction with Head of Procurement and full EU tender process	Director of Finance in conjunction with Head of Procurement and full EU tender process
	Over £50,000 and up to European Directives Threshold	Budget Manager / Capital Scheme Manager in conjunction with Head of Procurement and full tender process	Director of Finance in conjunction with Head of Procurement and full tender process
	Over £10,000 and up to £50,000	Budget Manager / Capital Scheme Manager subject to obtaining 3 quotes	Resource Centre Manager / Director of Finance for capital, subject to obtaining 3 quotes
	Under £10,000	Budget Manager / Capital Scheme Manager / Supplies & Logistics Manager	Resource Centre Manager / Director of Finance for capital / Head of Distribution & Logistics

Activity	Authorising Limit	Authorising Officer	Alternative
Tenders and Contracts			
Appraise financial standing of prospective tenderers / contractors	None	Force Solicitor in conjunction with Procurement & Finance	None
Maintain a list of approved suppliers	None	Head of Procurement	None
Maintain register of contracts	Up to £50,000	Head of Procurement	None
	Over £50,000	Chief Executive	None
Dispatch and receipt of tenders	All	Head of Procurement in agreement with Force Solicitor	Director of Finance in agreement with Force Solicitor
Open tenders – paper tenders	All	Chief Executive	Deputy Chief Executive
Open tenders – e-tenders	Up to £25,000	Approved verifiers as confirmed by Head of Procurement	Head of Procurement, Force Solicitor, Director of Finance
	£25,000 up to £50,000	Head of Procurement, Force Solicitor, Director of Finance	Chief Executive or his appointed representative
	Over £50,000	Chief Executive or his appointed representative	None
Award of contract (providing it is within approved budget)	Up to £50,000	Budget and/or Capital Scheme Manager. Contract is approved by Head of Procurement	Director of Finance. Contract is approved by Head of Procurement
	Over £50,000	Budget and/or Capital Scheme Manager. Contract is approved by Head of Procurement and executed by Chief Executive	Director of Finance. Contract approved by Head of Procurement and executed by Chief Executive
Award of contract (in excess of approved budget)	None	Police Authority	

Activity	Authorising Limit	Authorising Officer	Alternative
Tenders, Contracts & Quotes			
Contract variations	All	Capital Scheme Manager subject to Authority approval where this would cause an overspend/change in policy	Director of Finance subject to Authority approval where this would cause an overspend/change in policy
<u>Contract extensions</u>	See comment	Police Authority	None
[Where the terms of the contract does not specifically provide for an extension or it has previously been extended]			

* Note all such projects as covered above will comply with the Authority's financial regulations

b) Payment of Accounts

[note: separation of duties, an officer authorising an order cannot authorise the invoice/payment or a credit note relating to that order, except for on-line orders where there is a variance between an order and invoice amount.]

Activity	Authorising Limit	Authorising Officer	Alternative
Authorise Payments			
External invoices / credit notes / urgent payment requests (F200334) and foreign currency payments	Up to £3,000 £3,000 to £25,000 Over £25,000	On-line authorisation controls the approval. Approval limits are assigned to on-line authorisers. Workflow in place and maintained by Accounts	
Authorise Payments			
Claims for legal costs, damages, civil claims etc. <i>Should costs exceed budget, a request for additional funding must be sought in advance of any payment</i>	Up to £30,000	Force Solicitor	Deputy Chief Constable
	Over £30,000 up to 50,000	Force Solicitor with agreement from appropriate Chief Officer	Chief Constable
	Over £50,000 up to 100,000	Chief Constable	None
	Over £100,000	Chief Executive	None

Government Procurement Cards (GPC)		
Use of GPC Cards	Individual limits set as card allocated	Details of the roles and responsibilities and controls for the use of procurement cards are held within the GPC Manual which is provided to all cardholders and is available on the intranet.

c] Imprest Accounts

[note: separation of duties, an officer authorising an order cannot authorise the invoice/payment or a credit note relating to that order.]

Activity	Authorising Limit	Authorising Officer	Alternative
Set up an Imprest Account			
Request	None	Accountant	Budget Manager
Approval	None	Director of Finance	Deputy Chief Constable
Increase/reduce Imprest Account			
Request	None	Accountant	Budget Manager
Approval	None	Director of Finance	Deputy Chief Constable
Authorise Imprest claims			
Authorise Imprest claims	None	Accountant	Budget Manager
Manage Imprest Account			
Authorise Imprest purchases	None	Supervising Officer (i.e. person responsible for Imprest Acct)	Accountant
Cash withdrawals from Imprest Bank Account	None	Accountant	Budget Manager
Maintain Imprest Account	None	Assistant Accountant/(Finance Assistant, interim)	Accountant
Authorise cash advances	Up to £100	Supervising Officer (i.e. person responsible for Imprest Acct)	Accountant
	Over £100	Accountant	Budget Manager
Authorise payments to informants	None	Supervising Officer (i.e. person responsible for Imprest Acct)	Budget Manager

SECTION 3 – STAFFING MATTERS

Managers are responsible for providing accurate and appropriate information to enable the calculation and prompt payment of salary, expenses and pensions. This includes details of appointments, promotions, re-gradings, resignations, dismissals, retirements and any absences from work. Timesheets and other pay documents must be on official forms. Managers are responsible for ensure their proper authorisation in accordance with this Scheme of Delegation.

Activity	Authorising Limit	Authorising Officer	Alternative
Authorise that a post can be filled (existing or budgeted post only)			
Police Staff	All grades	Budget Manager	Resource Centre Manager
Police Officers	Constables to Inspectors	Budget Manager	Resource Centre Manager
	Chief Inspectors to Chief Superintendents	Deputy Chief Constable	Chief Constable
	ACC & above	Police Authority	
Authorise a change to an existing/budgeted post (i.e. using an existing post to fund (a) new post(s))			
Police Staff	All grades	Budget Manager	Resource Centre Manager
Authorise a new post (un-budgeted) – funds must be identified from within existing budget			
Police Officers and Staff	All Grades	Budget Manager	Resource Centre Manager
Authorise a staff deletion to budgeted staffing level			
Police Staff	All Grades	Budget Manager	Resource Centre Manager
Police Officers	All Grades	Police Authority	
Authorise Police Staff re-gradings - funds must be identified from within existing budget			
Approve	All Grades	Resource Centre Manager	ACC / DCC

Activity	Authorising Limit	Authorising Officer	Alternative
Authorise overtime/timesheets/contracts/performance payments/pay awards/increments			
Authorise changes to employment contracts	None	Resource Centre Manager in conjunction with HR	Director of HR
Authorise overtime to be worked	None	Line Manager	Line Manager's Supervisor
Authorise timesheets	None	Line Manager	Line Manager's Supervisor
Authorise performance payments including accelerated increments (within approved budget)	Personnel Handbook Limit	Budget Manager	Resource Centre Manager
Authorise payment of pay awards / increments	None	Director of HR	Deputy Chief Constable
Authorise Absence			
Sickness or injury / Special leave / Annual leave	None	Line Manager	Line Manager's Supervisor

Activity	Authorising Limit	Authorising Officer	Alternative
Staff leaving			
Authorise redundancies	None	Director of HR in consultation with Director of Finance	None
Authorise early retirements	None	Director of HR in consultation with Director of Finance	None
Authorise dismissals – Police Staff	None	Director of HR	ACC / DCC
Authorise dismissals – Police Officers	None	Chief Constable	None
Accept resignations / Authorise normal retirements	None	Budget Manager	Resource Centre Manager
Authorise compromise agreements	None	Director of HR in agreement with Director of Finance	

Activity	Authorising Limit	Authorising Officer	Alternative
Training courses			
Request training	None	Line Manager	Budget Manager
Approve training	None	HR Business Partner	Director of HR
Supply of references			
Provide a reference to an outside body	None	HR Team Leader (at work)	Interim Shared Services Manager
Travel and Subsistence Allowances (Expenses)			
Authorise payment (Interim until on-line expenses goes live)	None	Line Manager	Line Manager's Supervisor
On-line expenses	£100 £100 and above	None Sample audited by Accounts	None
Overpayment of salaries			
Authorise the write off of salary overpayments	Individual debt £50; Total in year £5,000	Director of HR	Director of Finance

SECTION 4 – CONTROL OF ASSETS

Ensuring the care, control and economical use of all assets is the responsibility of each manager, who should maintain proper records and appropriate management and security arrangements for all buildings, furniture, equipment, plant and other assets – for example computer software, data and information.

Activity	Responsible Officer
Control of Assets	
Security of buildings, vehicles, furniture, equipment etc.	Person in charge/using of asset
Security of cash	Person in charge/using of asset
Access to safe	Person in charge/using of asset

Activity	Authorising Limit	Authorising Officer	Alternative
Controlled Stationery			
Security of controlled stationery:	None	Accountant	Budget Manager
Authorise new and changes to existing controlled stationery and forms	None	Director of Finance	Deputy Chief Constable
Maintain register of controlled stationery and forms	None	Stores	Director of Finance
Maintenance of inventories			
Maintain central inventory of central computer equipment – e.g. PCs, laptops, monitors	None	Head of IT Services	Interim Shared Services Manager
Maintain inventory of computer software licences	None	Head of IT Services	Interim Shared Services Manager
Maintain inventory of equipment	Portable items over £500	Accountant	Budget Manager
Maintain inventory of stock – stores	None	Supplies & Logistics Manager	Head of Distribution & Logistics

Activity	Authorising Limit	Authorising Officer	Alternative
Valuation of Assets			
Arrange for the valuation of assets for accounting purposes	None	Budget Manager in consultation with Finance	Resource Centre Manager in consultation with Finance
Revalue stock			
Revaluation of stock	None	Head of Distribution & Logistics	Supplies & Logistics Manager
Write off of obsolete vehicles, equipment etc			
Disposal of obsolete vehicles	Up to £5,000	Head of Fleet Services – details to be sent to Finance	Director of Finance
	Over £5,000	Police Authority	None
Disposal of surplus equipment (excluding computer equipment)	None	Budget Manager with details sent to Accountant	Resource Centre Manager
Disposal of computer equipment	None	Head of IT Services with details sent to Accountant	Interim Shared Services Manager
Disposal of surplus property			
Dispose of surplus property <i>(limit is based on market value)</i>	Up to £250,000	Chief Constable	Police Authority
	Over £250,000	Police Authority	None
Access to systems			
All requests to be made on approved forms via intranet with appropriate authorisation			

SECTION 5 – INSURANCE

Activity	Authorising Limit	Authorising Officer	Alternative
Insurance			
Making insurance arrangements	None	Director of Corporate Services	
Assessment of insurance reserve and provision	None	Force Solicitor in conjunction with Director of Finance	Director of Finance
Authorise payments from insurance reserve and provision	None	Force Solicitor in conjunction with Director of Finance	Director of Finance

SECTION 6 – BANKING AND INCOME COLLECTION

Activity	Authorising Limit	Authorising Officer	Alternative
Banking			
Authorise BACs payments	None	Accounts Manager	Principal Accountants
All non BACs transactions with the bank	None	Principal Accountants	Treasurer or Director of Finance
Collection of Income			
Determine charges for good and services	None	Director of Finance, subject to approval of the Police Authority	
Authorise external invoices: <i>(see instructions on finance database re authorisation etc)</i>			
▪ Resource Unit	None	Accountant	Budget Manager
Authorise credit note	None	Accountant	Budget Manager
Receipt and bank income:			
▪ Resource Unit	None	The officer receiving the cash should receipt all cash immediately at the point and time of collection.	
▪ Accounts	None	Reconciliation Assistant	Accounts Officer
Debt Recovery			
Initiate debt recovery procedures:			
▪ Accounts	None	Accounts Manager	Director of Finance
Undertake legal debt recovery procedure	None	Force Solicitor	Director of Finance
Authorise the write off of individual debt (non-pay related debt)	Up to £5,000	Director of Finance in consultation with Treasurer	Deputy Chief Constable in consultation with Treasurer
	Over £5,000	Police Authority	None

SECTION 7 – THIRD PARTY FUNDS

Officers maintaining third party funds are responsible for information the Chief Constable of their nature and purpose. Money or goods belonging to the third party must be kept completely separate from other money or goods belonging to the Authority. Similarly, completely separate records must be kept of such money or goods.

Officers should ensure that they subject all unofficial funds to the same standards of stewardship and probity that is applicable to Authority funds.

Activity	Authorising Limit	Authorising Officer	Alternative
All third party funds			
Inform the Chief Constable of the existence of any third party fund	None	Budget Manager with details to Accountant	Resource Centre Manager with details to Accountant
Maintain a register of unofficial funds	None	Budget Manager with details to Accountant	Resource Centre Manager with details to Accountant
Maintain unofficial fund	None	Unofficial Fund Treasurer	None
Arrange for audit of unofficial fund	None	Unofficial Fund Treasurer	None

SECTION 8 – PARTNERSHIPS AND JOINT/EXTERNAL FUNDING

This section covers situations where the Authority is likely to become involved in initiatives and projects where the funding is either provided jointly with a number of parties or outside the normal funding arrangements of the Authority. There is potential here to expose the Authority to greater legal and financial risks and so managers need to be aware of the need to balance innovation and opportunity with wider consideration of stewardship, probity and best value.

Activity	Authorising Limit	Authorising Officer	Alternative
Partnerships and Joint/External Funding			
Submit bids / agree shares <i>Should costs exceed approved budget, Police Authority approval must be sought in advance of any agreement.</i>	Up to and including £50,000	Budget / Capital Scheme Manager subject to consultation with Treasurer and Director of Finance	Director of Finance subject to consultation with Treasurer
	Over £50,000	Budget / Capital Scheme Manager subject to consultation Treasurer and Director of Finance and report to Police Authority	Director of Finance subject to consultation with Treasurer and report to Police Authority
	Ongoing commitment beyond one year	Budget / Capital Scheme Manager subject to Police Authority approval in liaison with Treasurer and Director of Finance	Director of Finance subject to consultation with Treasurer
Form of agreement	None	Budget / Capital Scheme Manager subject to consultation with Treasurer, Director of Finance and Force Solicitor	Director of Finance subject to consultation with Treasurer

Activity	Authorising Limit	Authorising Officer	Alternative
Approve creation of joint venture, trust or limited company	None	Budget / Capital Scheme Manager subject to prior agreement with the Treasurer and Force Solicitor	Director of Finance subject to prior agreement with the Treasurer and Force Solicitor
Act as guarantor for a third party	None	Budget / Capital Scheme Manager subject to prior agreement with the Treasurer and Force Solicitor	Director of Finance subject to prior agreement with the Treasurer and Force Solicitor
Account for expenditure and income	None	Budget / Capital Scheme Manager	None
Maintain register for all such schemes	None	Force Solicitor	

SECTION 9 – SUPPORT TO OTHER ORGANISATIONS

Activity	Authorising Limit	Authorising Officer	Alternative
Crime and Disorder Act			
Authorise support “in kind”	None	Budget / Capital Scheme Manager subject to advice from Director of Finance	Resource Centre Manager subject to advice from Director of Finance
Authorise financial support	Up to £10,000	Budget / Capital Scheme Manager subject to advice from Director of Finance	Resource Centre Manager subject to advice from Director of Finance
	Over £10,000	Budget / Capital Scheme Manager subject to advice from Director of Finance	Resource Centre Manager subject to advice from Director of Finance
	Commitments beyond one year	Budget / Capital Scheme Manager subject to advice from Director of Finance and supported by written formal agreement agreed with the Force Solicitor	Resource Centre Manager subject to advice from Director of Finance and supported by written formal agreement agreed with the Force Solicitor

SECTION 10 – GIFTS, FAVOURS AND HOSPITALITY (INCLUDING SPONSORSHIP)

Police Authorities, under Section 93 of the Police Act 1996, can accept sponsorship, gifts and loans from any source which has genuine and well intentioned reason for wishing to support specific projects. Managers should maintain proper records of any such arrangements in accordance with the Constabulary's Gifts, Favours and Hospitality Procedure. Equally every member of staff wishing to gain permission must declare in writing to their Divisional Commander/Head of Department details of intended Business Interests using the application form as stated in the Business Interests (Police Officers and Police Staff) policy.

Activity	Authorising Limit	Authorising Officer	Alternative
Gifts and hospitality			
Maintain register of all gifts, favours and hospitality	None	Divisional Commanders/Heads of Departments	Director of HR
All sponsorship			
Agree sponsorship	None	Budget Manager, in conjunction with Director of Finance	Director of Finance