

## **DELEGATED FINANCIAL MANAGEMENT SCHEME UPDATE**

<b>(1) Current Approval levels for Ex-Gratia Payments</b>	
Up to £1,000	Over £1,000
Chief Fire Officer/Chief Executive	Fire Authority

<b>(1.1) Proposed Approval levels for Ex-gratia Payments</b>	
Up to £5,000	Over £5,000
Principal Officer after consultation with the AD Resources/Treasurer and the Monitoring Officer	Fire Authority

<b>(2) Current Approval Levels for Debt Write off</b>		
Up to £1,000	£1,000 to £2,000	Over £2,000
Chief Fire Officer/Chief Executive	Chief Fire Officer/Chief Executive plus AD Resources/Treasurer	Fire Authority

<b>(2.1) Proposed Approval Levels for Debt Write off</b>	
Up to £5,000	Over £5,000
Principal Officer after consultation with the AD Resources/Treasurer and the Monitoring Officer	Fire Authority

<b>(3) Current Approval Levels for Stock Write off</b>		
Up to £1,000	£1,000 to £2,000	Over £2,000
Chief Fire Officer/Chief Executive	Chief Fire Officer/Chief Executive plus AD Resources/Treasurer	Fire Authority

<b>(3.1) Proposed Approval Levels for Stock Write off</b>	
Up to £5,000	Over £5,000
Principal Officer after consultation with the AD Resources/Treasurer and the Monitoring Officer	Fire Authority

<b>(4) Current Approval Levels for Purchase Orders, Invoices and Contracts</b>			
Level 1	Level 2	Level 3	Level 4
up to £10,000	£10,001 to £25,000	£25,001 to £200,000	Over £200,001
Budget Manager	Head of Service or Service Assistant Director	Principal Officers	Chief Fire Officer/ Chief Executive or Deputy Chief Fire Officer

<b>(4.1) Proposed Approval Levels for Purchase Orders, Invoices and Contracts</b>				
Level 1	Level 2	Level 3	Level 4	Level 5
up to £5,000	£5,001 - £20,000	£20,001 - £50,000	£50,001 to £250,000	Over £250,000
Station Managers Support Staff equivalent Other staff as determined by the AD Resources/ Treasurer	Station Managers, Support Staff equivalent Other staff as determined by the AD Resources/ Treasurer	Group Managers Head of Service and other Support Staff equivalent	Assistant Directors	Principal Officers AD Resources /Treasurer

<b>(5) Current Approval Levels for Budget Transfers / Virements</b>		
Non staff Permanent up to £25,000	Non staff Permanent £25,001 +	Permanent transfers of staffing
Finance Manager & Budget Manager	Director of Financial Services	SLT

<b>(5.1) Proposed Approval Levels for Approvals for Budget Transfers / Virements – Non Staffing</b>			
	Non staff Permanent and Non-permanent	Non staff Permanent and Non-permanent	Non staff Permanent and Non-permanent
	Up to £25,000	£25,001 to £100,000	Over £100,000
Within a Functional Area	Finance Business Partner & Budget Manager	Finance Manager & Budget Manager	SLT

Between Functional Areas but <b>within</b> Assistant Director Remit	AD & Finance Manager	AD & AD Resources/ Treasurer	SLT
Between Functional Areas <b>and</b> Assistant Director Remits	Both ADs	Both ADs and AD Resources/ Treasurer	SLT

**(5.2) Proposed Levels for Budget Transfers / Virements – Staffing and Policy Change / Restructures**

Staffing	Policy Change / Restructures	Policy Change / Restructures
All	£250,000 to £500,000	Over £500,000
SLT	Reported to Policy & Resources Panel <b>retrospectively</b>	Requires Policy & Resources Panel approval <b>in advance</b>

**(6.1) Proposed Contract Variations**

Cumulative Variance	Action
Less than £10,000 or 5%, whichever is the greater	Service Manager to provide retrospective notification to Assistant Director Resources/Treasurer and relevant Assistant Director.  Where costs cannot be contained within budget prior approval of Senior Leadership Team is required.
Between £10,000 and £25,000 or 5% and 10%, whichever is the greater	Report to Assistant Director Resources/Treasurer and relevant Assistant Director to seek approval, before any cost increases are incurred.  Where costs cannot be contained within budget prior approval of Senior Leadership Team is required.
Between £25,000 and £50,000 or 10% and 15%, whichever is the greater	Report to Senior Leadership Team to seek approval before any cost increases are incurred.
Over £50,000 or 15%, whichever is the greater	Approval required from the Policy & Resources Panel <b>before</b> any cost increases are incurred, other than in exceptional circumstances when the delay incurred would, in the opinion of the Chief Fire Officer & Assistant Director Resources/Treasurer, be impractical in which case this must be reported retrospectively.