


Kirklees Council

SERVICE SCHEME OF DELEGATION for Finance

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BACKGROUND AND CONTEXT

The Constitution of the Council <http://www.kirklees.gov.uk/beta/your-council/the-constitution.aspx> includes a Scheme of Delegation to Officers <http://www.kirklees.gov.uk/beta/your-council/pdf/constitution-part-37.pdf> which enables Directors to take certain decisions relating to their areas of responsibility. Directors are able to delegate decision further to Assistant Directors and other officers within their service.

However there is a requirement for each Director to prepare Service Schemes of Delegations which set out how decisions will be made in each of the Services for which they are responsible. These schemes should clearly establish which officers have been given authority to make decisions under the delegated powers of the Directors (Finance), the extent of the delegated authority of those officers and any terms, conditions and/or limitations subject to which those delegations must be exercised. All service schemes of delegation must be lodged with the Council's Monitoring Officer and made available to the public on request.

This document forms the Service Scheme of Delegation for the services that currently form the Service Directorate for Finance – i.e., they are Finance, Accountancy, Welfare and Exchequer.

The officers named within this scheme may only exercise the delegated powers set out in this scheme in accordance with:

- a) All relevant statutory requirements including the principles of public law and the provisions of the Human Rights Act 1998, statutory guidance and statutory codes of practice; and
- b) The provisions of the Constitution (including the provisions of the Access to Information Procedure Rules relating to the taking of key decisions); and
- c) The revenue and capital budgets of the council, subject to any variation thereof permitted by the Council's Financial Procedure Rules; and
- d) The Council's Contract and Financial Procedure Rules (decision makers must ensure that they are up-to-date with CPR and FPR requirements); and
- e) Approved policies and plans of the Council.

All decisions taken must be clearly recorded and must clearly identify the officer responsible for taking the decision. Equally, appropriate internal controls should be in place to ensure decisions are soundly based.

Where a post to which any decision has been delegated is renamed or is affected by a staffing reorganisation, then the relevant delegation shall be treated as applying to the renamed post or, as appropriate, to the post which has been allocated the same or substantially the same relevant duties as the original post following that reorganisation.

Although the decisions in this scheme have been delegated to officers, there is a requirement to consult local ward Councillors and community lead Councillors if the decision you are making has a direct impact on a local community. Local ward Councillors should be kept aware of any decisions made and implemented under delegated powers that affect members of the community in their ward – however, the advice of your Head of Service should be sought before contact is made with any Councillors.

Scheme of Delegation & Decision Making (Finance and accountancy)

Responsibility	Director (Chief Finance Officer)	Heads of Service	Finance Manager	Senior Finance Officer	Finance Officer	Assistant Finance Officer	Procedure Reference
Short Term Borrowing & Short Term Lending (and all debt redemptions)	✓	✓	Finance Manager responsible for Treasury Management	✓			
Long Term Borrowing & determination of decision on optional long term redemption)	✓	✓	Finance Manager responsible for Treasury Management				
External payments and other transactions within Service	✓	✓	✓	✓	✓		

Responsibility	Director (Chief Finance Officer)	Head of Service	Finance Manager	Senior Finance Officer	Finance Officer	Assistant Finance Officer	Procedure Reference
External payments from Corporate Budgets (i.e. those lacking budget holders)	✓	✓					
For the purposes of calculations of final accounts or any other related reason, hitherto unauthorised (or disputed) transactions may be authorised by:	✓	✓	✓	✓	✓	✓	
Authorisation to sign capital outlay reports	✓	✓	Finance Managers				
Authorisation to sign any grant claim (not requiring specific approval of the CFO)	✓	✓					

Scheme of Delegation & Decision Making (Welfare and Exchequer)

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
National Non Domestic Rates						
Decision as to liable party				✓	✓	
Decisions as to discounts and exemptions				✓	✓	
Decision as to recovery , to include breathing space				✓	✓	
Appearance in court proceedings			✓	✓		
Recommendation and write off of debt <i>(full audit trail)(individual debts)</i>	✓unlimited	✓up to £100,000	✓up to £50,000	✓up to £25,000		
Business Rates Grants, Policy and Admin - SBR, RHL, LRSA and Restart grants		✓	✓	✓	✓	✓
Decisions relating to the investigation of offences, including those relating to grant awards			✓	✓	✓	✓

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Decisions relating to the prosecution of offences	✓	✓	✓	✓		
Council Tax						
Decision as to liable party				✓	✓	
Decisions as to discounts and exemptions				✓	✓	
Decision as to recovery, to include , breathing space and the execution of any Transfer Deed where the Council is transferring a house in the exercise of a power of sale and/or as charge in a possession			✓			
Appearance in court proceedings			✓	✓		
Recommendation and write off of debt (<i>full audit trail</i>)	✓	✓unlimited	✓up to £50,000	✓up to £10,000	✓ up to £1,550	
Housing Benefit						
Decision as to entitlement				✓	✓	

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Revision or Supersession of entitlement decisions				✓	✓	
Decisions relating to payment				✓	✓	
Decision as to entitlement to Test and Trace Support Payments			✓	✓	✓	
Decisions relating to recovery of overpayments, to include breathing space				✓	✓	
Decisions relating to, and write off of overpayments (full audit trail)	✓	✓	✓	✓	✓	
Decisions relating to the investigation of offences			✓	✓	✓	✓
Decisions relating to a formal caution or administrative penalty for offences			✓	✓		
Decisions relating to the prosecution of offences		✓	✓	✓		
Council Tax Reduction						

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Decision as to entitlement				✓	✓	
Decision as to entitlement to Hardship scheme(s)				✓	✓	
Revision or Supersession of entitlement decisions				✓	✓	
Decisions relating to payment				✓	✓	
Decisions relating to recovery of overpayments				✓	✓	
Decisions relating to the investigation of offences			✓	✓	✓	✓
Decisions relating to a formal caution or civil penalty for offences			✓	✓		
Decisions relating to the prosecution of offences		✓	✓	✓		
Disabled Parking Badges						
Decision as to entitlement				✓	✓	

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Decision as to removal following misuse			✓	✓		
Decision as to prosecution (Fraud team)		✓	✓	✓	✓	
Decision as to prosecution Social Housing Fraud (Fraud team)		✓	✓	✓	✓	
Disabled Travel Pass						
Decision as to entitlement				✓	✓	
Free School Meals						
Decision as to entitlement				✓	✓	
Kirklees Passport						
Decision as to entitlement				✓	✓	
Annual grant support discretionary schemes - Food bank, school uniform exchange, and extensions schemes etc.						
Decision as to entitlement and level of annual support		✓	✓	✓	✓	

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Home to School Transport						
Decision as to entitlement				✓	✓	
Discretionary Financial Assistance (DHP) - Policy						
Decision as to entitlement				✓	✓	
Hardship Funds (DLUHC, DEFRA) - Policy						
Decision as to level of grant distribution to partner orgs			✓			
Decision as to entitlement			✓	✓	✓	
Discretionary Hardship Support Grants and extensions schemes - Policy						
Decision as to level of grant distribution to partner orgs			✓			
Decision as to entitlement			✓	✓	✓	
Local Welfare Provision - Policy						
LWP Decision as to entitlement				✓	✓	

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
White good scheme				✓	✓	
Discretionary Council Tax reduction - Policy				✓	✓	
Emergency food vouchers policy - hardship scheme						
Decision as to entitlement		✓	✓	✓	✓	
Food parcels - Delivering emergency provisions						
Decision as to entitlement				✓	✓	
Advice Kirklees Contract – Kirklees Citizens Advice and Law centre and Fusion						
Decision as to grant levels and changes to service provision		✓	✓			
Client Financial Affairs						
Authorise Court of protection proceedings (welfare) and instruction of counsel and legal			✓			

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Authorisation of contact with legal on Court of Protection proceedings (welfare) case			✓			
Confirm LPOA & EPOA				✓		
Confirm Appointee ship				✓		
Initiate LA Appointee ship				✓		
Deferred Payment arrangement				✓	✓	
Decision as to financial assessment and overall amount to pay				✓	✓	
Revision or FA or case decisions				✓	✓	
Deprivation of capital or of other offence		✓	✓			
Decisions relating to financial assessment or payment				✓	✓	
Decisions relating to recovery of CFA debts				✓	✓	

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Decisions relating to and write off of CFA debt (full audit trail for decision making and system authorisation)		✓£unlimited	✓£10,001 - £50,000	✓£1,551 - £10,000	✓ up to £1,550	
Decisions relating to the investigation of offences			✓	✓	✓	✓
Decisions relating to a formal Recovery through Court , (County court or magistrates)			✓	✓		
Decisions relating to the prosecution of offences	✓	✓	✓	✓		
Special Guardianship Orders (children) entitlement calculation				✓	✓	
Sundry Debtors						
Authorise Court proceedings (welfare & exchequer) and instruction of counsel and legal			✓	✓		

Responsibility	Director (Chief Finance Officer)	Head of Service	Senior Manager	Team Manager	Officer	Procedure Reference
Decisions relating to recovery of debts and appropriate recovery action				✓	✓	
Appearance in court proceedings			✓	✓		