

SCHEDULE OF AMENDMENTS TO FINANCIAL PROCEDURE RULES

CAPITAL PROGRAMME (Previous)	CAPITAL PROGRAMME (Proposed)
Tenders & Quotes	Tenders & Quotes
<ul style="list-style-type: none"> Variations causing the scheme budget to increase by at least 5% (min £10,000) must be reported to Executive immediately, and show possible compensating savings in the project, or Compensating adjustments in other projects, or Ask Council for supplementary budget. 	<ul style="list-style-type: none"> Variations causing the scheme budget to increase by at least 5% (min £15,000) must be reported to Executive immediately, and show possible compensating savings in the project, or Compensating adjustments in other projects, or Ask Council for supplementary budget.
Overspends up to £25,000	Overspends up to £25,000 (aggregate £250,000 per annum)
<ul style="list-style-type: none"> Chief Executive or Deputy Chief Executive(s) approve virement. Chief Executive in consultation with Deputy Chief Executive (Corporate Direction) may approve supplementary budget. 	<ul style="list-style-type: none"> Chief Executive or Section 151 Officer approve virement. Chief Executive in consultation with Section 115 may approve supplementary budget.
Overspends £25,001 to £50,000	Overspends £25,000 to £50,000 (aggregate £500,000 per annum)
<ul style="list-style-type: none"> Request to Executive for virement or supplementary budget. 	<ul style="list-style-type: none"> Request to Executive for virement or supplementary budget.
Overspends £50,001 and above	Overspends above £50,000
<ul style="list-style-type: none"> Request to Council for virement or supplementary budget. 	<ul style="list-style-type: none"> Request to Council for virement or supplementary budget.
	<p>NEW IN SUMMARY</p> <p>Acceptance of tenders</p> <p>Where tenders and quotations cause the scheme budget to be exceeded by:</p> <ul style="list-style-type: none"> up to 5%: the Director may approve such variation between 5% and 20%: the Director must report to the Strategic Leadership Team (subject to a minimum reporting level of £10,000), who may approve such variations over 20%: the Director must report to the Executive, who may approve such variations (subject to a minimum reporting level of £20,000) Subject to any variations only being approved in consultation with the Procurement Officer and the Legal Services Manager. amendments can be made to the project specification to ensure that the budget is not exceeded, Executive can be requested to approve a supplementary budget up to a maximum of £500,000 per year in aggregate, with a limit per individual supplementary of £50,000, where no savings are possible. Council can be requested to approve a supplementary budget beyond £50,000.
CONTRACTS	Capital Overspends
Report to Executive any projected increase of more than 5% on contract (min £10,000)	<p>Overspends up to £25,000 (aggregate £250,000 per annum)</p> <ul style="list-style-type: none"> Chief Executive or Section 151 Officer can approve virement.

	<ul style="list-style-type: none"> Chief Executive in consultation with the Section 151 Officer may approve a supplementary budget. <p>Overspends £25,000 to £50,000 (aggregate £500,000 per annum)</p> <ul style="list-style-type: none"> Request to Executive for virement or supplementary budget. <p>Overspends above £50,000</p> <ul style="list-style-type: none"> Request to Council for virement or supplementary budget.
INCOME	INCOME
Write Off of Debts	Write Off of Debts
<ul style="list-style-type: none"> Up to £5,000: All members of the Corporate Operations Board (COB) may give approval to write off general debts that are proven to be unrecoverable (including where the debtor is bankrupt or being wound up) or raised in error. 	<ul style="list-style-type: none"> Up to £5,000: Directors may give approval to write off general debts that are proven to be unrecoverable (including where the debtor is bankrupt or being wound up) or raised in error.
<ul style="list-style-type: none"> Between £5,001 and £10,000: All members of Strategic Leadership Board (SLB) may give approval to write off general debts as above. 	<p>Up to £10,000</p> <ul style="list-style-type: none"> SLT may give approval to write off general debts that are proven unrecoverable (including where the debtor is bankrupt or being wound up) or raised in error.
<ul style="list-style-type: none"> Between £10,001 and £25,000: The Chief Executive or Deputy Chief Executive (Corporate Direction). 	<p>Up to £25,000</p> <ul style="list-style-type: none"> The Chief Executive and Section 151 Officer have delegated authority to write off such debts. They must submit reports to Executive, at six monthly intervals, summarising those debts written off.
<ul style="list-style-type: none"> Between £25,001 and £50,000 Executive approval. 	<p>Up to £50,000</p> <ul style="list-style-type: none"> Executive must approve the write off.
<ul style="list-style-type: none"> Over £50,000: Council approval. 	<ul style="list-style-type: none"> Over £50,000: Council approval.

<p>Council Tax, NNDR and Housing Benefits Overpayments Debts</p> <p>Write off limits for Council Tax, NNDR and Housing Benefits Overpayment Debts are contained within the Debt Recovery Policy for Leicestershire Revenue and Benefit Partnership as follows:</p> <ul style="list-style-type: none"> • For debts up to but not exceeding £100 (including aggregated debts for one debtor), the delegated authority rests with the Enforcement Team Leader. • For debts greater than £100 but not exceeding £1,000 (including aggregated debts for one debtor), the delegated authority rests with the Authority's Partnership Manager. • For debts greater than £1,000 but not exceeding £10,000 (including aggregated debts for one debtor) (and for all credit balances), the delegated authority rests with the Head of Partnership. • For debts greater than £10,000 (including aggregated debts for one debtor) the request for write-off must be made in a report to the Executive. 	<p>Council Tax, NNDR and Housing Benefits Overpayments Debts</p> <p>Write off limits for Council Tax, NNDR and Housing Benefits Overpayment Debts are contained within the Debt Recovery Policy for Leicestershire Revenue and Benefit Partnership as follows:</p> <ul style="list-style-type: none"> • For debts up to but not exceeding £100 (including aggregated debts for one debtor), the delegated authority rests with the Enforcement Team Leader. • For debts greater than £100 but not exceeding £1,000 (including aggregated debts for one debtor), the delegated authority rests with the Authority's Partnership Manager. • For debts greater than £1,000 but not exceeding £10,000 (including aggregated debts for one debtor) (and for all credit balances), the delegated authority rests with the Head of Partnership. • For debts greater than £10,000, write off procedures are as stated for sundry debts.
<p>Miscellaneous Sales</p> <ul style="list-style-type: none"> • Chief Officers can authorise, if the estimated income is up to £5,000. • SLB must authorise if the estimated income is £5,001 and above and a minimum of three offers sought. 	<p>Miscellaneous Sales</p> <ul style="list-style-type: none"> • Directors can authorise, if the estimated income is up to £10,000. • SLT must authorise if the estimated income is £10,000 to £25,000 and above and a minimum of three offers sought. • SLT can give approval if the income is between £25,000- £50,000, with a report issued to the Executive. • SLT can give approval if the income over £50,000, with a report issued to the Council.

PAYMENTS

- Over £50,000 SLB to authorise.
- **£20,001 to £50,000:** Approval of Chief Executive; Deputy Chief Executive(s), or COB member required.
- **£5,001 to £20,000:** Approval of Chief Executive, SLB Member, COB Member or a Manager reporting directly to a Deputy Chief Executive.
- **Up to £5,000: COB** must compile a list of officers authorised to make payments (in consultation with SLB). The list must include the approval limit and specimen signature for each authorised Officer. The list must be sent to the Deputy Chief Executive (Corporate Direction) and reviewed annually.
- Petty Cash: **Limit is £150.**

ALL PAYMENTS ARE SUBJECT TO CORRECT ORDERING PROCEDURES BEING FOLLOWED.

PAYMENTS

Payments up to £10,000

- Directors may delegate authority for the approval of payments up to £10,000 for officers.
- SLT must compile a schedule of authorised approvers and their approval limits.
- The schedules must be submitted to the S151 Officer..
- The Section 151 Officer must be notified immediately of any changes.
- The schedules must be reviewed annually and submitted to the S151 Officer.

Payment up to £25,000.

- Must be approved by a Service Manager reporting to a Director.

Payments up to £250,000

- Must be approved by a Director having been provided with supporting evidence.

The Section 151 Officer or the Chief Executive can authorise any payment having been provided with supporting evidence.

Petty Cash: Limit is £250.

ALL PAYMENTS ARE SUBJECT TO CORRECT ORDERING PROCEDURES BEING FOLLOWED.

REVENUE BUDGETS	REVENUE BUDGETS
Variations	Variations
<ul style="list-style-type: none"> • Under £1,000 on codes relating to supplies and services up to a maximum of £10,000 per annum: All members of the Corporate Operations Board • 20% but less than 10,000: Deputy Chief Executive (Corporate Direction) can approve virement. • Variations between £10,001 and £25,000: Chief Executive in consultation with Deputy Chief Executive (Corporate Direction) can approve virement. • Variations up to £10,000: Chief Executive in consultation with Deputy Chief Executive (Corporate Direction) can approve a supplementary budget. • Variations between £10,001 and £25,000 requiring a supplementary estimate : Can only be approved by the Chief Executive after he has been reassured that all necessary steps have been taken by the SLB Member to achieve compensating savings and in consultation with the Deputy Chief Executive (Corporate Direction). • Between £25,001 and £50,000: Executive approves virement or supplementary budget. • £50,001 and above: Council approve virement or supplementary budget. 	<p>Variations up to £10,000:</p> <ul style="list-style-type: none"> • Section 151 Officer can approve virements to a maximum of £200,000 per year in aggregate • Directors in consultation with the S151 Officer can approve virements across their individual directorate budget heads within the same fund to a maximum of £100,000 per year in aggregate • Section 151 Officer can approve supplementary budget requests to a maximum of £200,000 per year in aggregate <p>Variations up to £25,000:</p> <ul style="list-style-type: none"> • Chief Executive in consultation with Section 151 Officer can approve virements to a maximum of £500,000 per year in aggregate • Chief Executive in consultation with the Section 151 Officer can approve supplementary budgets to a maximum of £500,000 per year in aggregate <p>Variations up £50,000:</p> <ul style="list-style-type: none"> • Executive can approve virements or supplementary budgets to a maximum of £500,000 per year in aggregate <p>Variations over £50,000:</p> <p>Request to Council for virement or supplementary budget.</p>
ORDERS FOR WORKS, GOODS AND SERVICES	ORDERS FOR WORKS, GOODS AND SERVICES
Authorisation	Authorisation
<ul style="list-style-type: none"> • Over £50,000: SLB Members must approve. • Between £10,001 and £50,000: SLB or COB Members must approve. • Up to £10,000: COB Members must compile a list of officers authorised to approve orders (in consultation with SLB). The list must include the approval limit and specimen signature for each authorised Officer. The list must be sent to the Deputy Chief Executive (Corporate Direction) and reviewed annually. 	<p>Orders up to £10,000</p> <ul style="list-style-type: none"> • Directors may delegate authority for the approval of orders up to £10,000. • SLT must compile a schedule of authorised approvers and their approval limits. • The schedules must be submitted to the S151 Officer. • The Section 151 Officer must be notified immediately of any changes. • The schedules must be reviewed annually and submitted to the S151 officer.
Ordering Procedure	Ordering Procedure
<ul style="list-style-type: none"> • The current Contact Procedure Rules and Financial Procedure Rules regarding revenue and capital budgets must be strictly observed. • No splitting of orders to avoid the relevant procedure! • Orders for more than one year and/or more than one department must be for the total value over the full period. 	<p>Orders up to £25,000.</p> <ul style="list-style-type: none"> • Must be approved by a Service Manager reporting to a Director.
<p>Before proceeding to raise an order/enter into a new contract for the supply of goods, works or services, the procuring officer should first ensure that there are:</p> <ul style="list-style-type: none"> • No current in-house arrangements in existence. 	<p>Orders up to £250,000</p> <ul style="list-style-type: none"> • For orders up to £250,000 a Director must authorise the order having been provided with evidence that the rules stipulated under the Council's Contract

- No current ESPO/OGC arrangements in place.
 - No current Corporate Contracts in place.
- The following limits apply:
- **Orders up to £5,000:** Informal prices.
 - **£5,001 to £20,000:** 2 written quotations.
 - **£20,001 to £50,000:** 3 written quotations on the basis of a detailed specification **and the Council's Procurement Manager must be consulted.**
 - **£50,001 +:** The formal tendering procedure, set out in Contract Procedure Rules must be used **and the Council's Procurement Manager must be consulted. Where the Council is a lead Authority in procuring goods or services for a number of authorities, it is the gross value of the order that will determine the level of authorisation.**

Procedures have been applied.

The Section 151 Officer or the Chief Executive can authorise any order having been provided with evidence that the rules stipulated under the Council's Contract Procedures have been applied.

Ordering Procedure

- The current Contact Procedure Rules and Financial Procedure Rules regarding revenue and capital budgets must be strictly observed.
- No splitting of orders to avoid the relevant procedure!
- Orders for more than one year and/or more than one service must be for the total value over the full period.

Before proceeding to raise an order/enter into a new contract for the supply of goods, works or services, the procuring officer should first ensure that there are:

- No current in-house arrangements in existence.
- No current Corporate Contracts in place.

The following limits apply:

- Orders up to £5,000: Informal prices.
- £5,001 to £20,000: 2 written quotations.
- £20,001 to £50,000: 3 written quotations on the basis of a detailed specification and the Council's Procurement Officer must be consulted.
- £50,001 +: The formal tendering procedure, set out in Contract Procedure Rules must be used and the Council's Procurement Officer must be consulted. Where the Council is a lead Authority in procuring goods or services for a number of authorities, it is the gross value of the order that will determine the level of authorisation.