

# Scheme of Delegation - Finance Directorate

**General Notes:** With the exception of matters that are delegated to an officer due to their Statutory Role or where a specified professional qualification is required, the authority delegated to an officer within a team for any matter is automatically delegated to any officer within the team at a more senior level. Proper Officer functions may be discharged by other officers duly authorised by Directors and/or Chief Officer(s) to act in the name of the Proper Officer concerned. In the event of the Director not being available for whatever reason then the next most senior officer of the Directorate shall be authorised to implement these delegated powers. Where any new duty is given to the Council which does not fall within this Scheme of Delegation, the exercise of that duty shall be undertaken by the relevant Director until such time as the Council has allocated responsibility. Where a function is delegated to an officer, he/she may authorise the carrying out of that function, in his/her name, by other officers within his/her department, directorate, team, unit or section (or such other officers as report to him/her directly or indirectly) either fully or under the general supervision and control of the authorising officer. While the Merseyside Pension Funds sits within the Finance Directorate Management structure the fund is not part of the Scheme of Delegation as it operates as a separate entity with delegation directly from the Pension Committee.

Signed:



Dated: 02 February 2026



| Role within Scheme        | Specific Function or Decision Making                                              | Officer responsible |
|---------------------------|-----------------------------------------------------------------------------------|---------------------|
| <b>Statutory Officers</b> | s151 Officer                                                                      | Director of Finance |
| <b>Proper Officers</b>    | Compilation of background paper lists under the Access to Information legislation | Chief Officer       |

| Type of activity    | Specific function or decision-making              | Officer responsible for that function                                                                                                                                |
|---------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Management of Staff | 1. Authorising appointment of agency staff        | Director / Assistant Director                                                                                                                                        |
|                     | 2. Authorising recruitment of permanent staff     | Director / Assistant Director                                                                                                                                        |
|                     | 3. Authorising overtime & expenses payments       | Line Manager                                                                                                                                                         |
|                     | 4. Authorising loan payments (car, season ticket) | Line Manager                                                                                                                                                         |
|                     | 5. Authorising acting-up payments and honoraria   | Senior Manager / Head of Service                                                                                                                                     |
|                     | 6. Approval of special leave and unpaid leave     | Line Manager up to 5 days<br>Senior Manager / Head of Service over 5 days up to 10<br>Senior Manager / Head of Service 11+ days in consultation with Human Resources |
|                     | 7. Approval of extension of sick pay              | Assistant Director: HR & OD                                                                                                                                          |

|  |                                                                                                                                                                                        |                                                               |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
|  | 8. Approval of carry-over of annual leave                                                                                                                                              | Senior Manager / Head of Service                              |
|  | 9. Approval of <ul style="list-style-type: none"> <li>• Employment Break 1 (up to 2 years, contract in suspension)</li> <li>• Employment Break 2 (3 – 5 years, resignation)</li> </ul> | Director / Assistant Director                                 |
|  | 10. Approval of applications for additional employment                                                                                                                                 | Senior Manager / Head of Service                              |
|  | 11. Service structure changes                                                                                                                                                          | Senior Manager / Head of Service                              |
|  | 12. Approval of changed and new job descriptions                                                                                                                                       | Senior Manager / Head of Service, Director, Finance and HR    |
|  | 13. Authorisation for retirement, redundancy and pension transfer                                                                                                                      | Senior Manager / Head of Service, Assistant Director: HR & OD |
|  | 14. Issue notices of termination – redundancy & retirement                                                                                                                             | Senior Manager / Head of Service, Assistant Director: HR & OD |
|  | 15. Authorising the appointment of consultants                                                                                                                                         | Director / Assistant Director                                 |

|                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                     |                                                                   |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| Contracts                                                                                                            | To sign up to new compliant frameworks procured by another public body, a local authority consortium, a national agency which is recognised as carrying out procurement for the benefit of public bodies or another local authority as part of a joint purchasing arrangement of which the Council is permitted to use in accordance with the Procurement Act 2023. | Assistant Director of Procurement and Commercial                  |
|                                                                                                                      | To authorise contract variations where the overall financial implications of the variation is contained within the agreed contract sum for a project and is compliance with conditions of the signed contract.                                                                                                                                                      | Authorised Contract Officer                                       |
| Contracts (applies to all contracts under £1.5m) – and must be processed in accordance with Contract Procedure Rules | 1. Contracts more than £250,000 and above but less than £1.5 million in total                                                                                                                                                                                                                                                                                       | Chief Officer in consultation with s151 Officer (sealed by Legal) |
|                                                                                                                      | 2. Contracts more than £100,000 and above but less than £250,000 in total                                                                                                                                                                                                                                                                                           | Chief Officers (Signed by Legal)                                  |
|                                                                                                                      | 3. Contract up to £100,000                                                                                                                                                                                                                                                                                                                                          | Budget Holder (Above £50,000 signed by Legal)                     |
| Authorisation of Expenditure                                                                                         | 1. Authority to purchase (revenue and capital) and authorisation of invoices - £250,001 - £1,500,000                                                                                                                                                                                                                                                                | Chief Officer in consultation with s151 Officer                   |
|                                                                                                                      | 2. Authority to purchase (revenue and capital) and authorisation of invoices - £100,001 - £250,000                                                                                                                                                                                                                                                                  | Chief Officer                                                     |

|                                  |                                                                                               |                                                                          |
|----------------------------------|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
|                                  | 3. Authority to purchase (revenue and capital) and authorisation of invoices - up to £100,000 | Budget Holder                                                            |
| Revenue virements                | Revenue Virements - up to £100,000                                                            | Chief Officer (following consultation with Budget Holder)                |
| Acquisition and Disposal of land | To authorise the acquisition and disposal of land where value is up to £500,000               | Senior Manager Asset Management                                          |
| Debt Write-offs                  | To authorise write offs of value up to £10,000                                                | Budget Holder following consultation with Chief Officer and s151 Officer |

|                  |                                                           |                                                 |
|------------------|-----------------------------------------------------------|-------------------------------------------------|
| Reports sign off | Policy & Services Committees                              | Chief Officer or in alternative Head of Service |
|                  | Regulatory Committees                                     | Chief Officer or in alternative Head of Service |
|                  | Decision Notices                                          | Chief Officer or in alternative Head of Service |
|                  | CMT                                                       | Chief Officer or in alternative Head of Service |
|                  | Member Briefings                                          | Chief Officer or in alternative Head of Service |
| Communications   | Members enquiries responses                               | Chief Officer or in alternative Head of Service |
|                  | FOI responses                                             | Chief Officer or in alternative Head of Service |
|                  | Complaint responses                                       | Chief Officer or in alternative Head of Service |
|                  | Press releases - political or reputational impact         | Chief Officer or in alternative Head of Service |
|                  | Press releases - without political or reputational impact | Chief Officer or in alternative Head of Service |

| Type of activity                   | Specific function or decision-making                                                                                                                                                                                                                                                            | Officer responsible for that function |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| Prevention of Fraud and Corruption | To develop and maintain the effectiveness of the Council's Counter Fraud and Corruption Strategy and associated procedures, ensuring fraud and corruption risks are routinely considered as part of the Council's risk management arrangements                                                  | Director of Finance                   |
| Loans                              | Loans to third parties up to and including £50,000 for purpose other than for the financing of expenditure which if incurred by the council would constitute capital expenditure                                                                                                                | Director of Finance                   |
| Insurance                          | To manage the Council's insurances                                                                                                                                                                                                                                                              | Director of Finance                   |
|                                    | To undertake and conclude negotiations with reputable insurance companies on detailed terms of the package, including levels of self insurance and associated premium reductions, where this is of financial benefit to the Council and subsequently place the Council's insurance requirements | Director of Finance                   |
|                                    | To negotiate various insurance cover during the period of the Agreement with reputable insurance companies                                                                                                                                                                                      | Director of Finance                   |

|                     |                                                                                                                                                                      |                                                                                                                                                                                                                          |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | To award contracts for insurance services in accordance with the Public Contracts Regulations 2006 (as amended) and the Council's Contract Procedure Rules           | Director of Finance                                                                                                                                                                                                      |
|                     | To authorise officers to make arrangements for the administration of insurance claims in conjunction with the Council's insurers and appointed legal representatives | Director of Finance                                                                                                                                                                                                      |
|                     | To determine the authorised financial thresholds for the settlement of claims against the Council                                                                    | Director of Finance                                                                                                                                                                                                      |
| Treasury Management | Borrowing and investment decisions - Short term (up to 12 months)                                                                                                    | Senior Finance Business Partner with responsibility for investments or members of that team that have been empowered to agree deals in line with the Treasury Management Strategy                                        |
|                     | Borrowing and Investments decisions - Long Term (more than 12 months)                                                                                                | Senior Finance Business Partner with responsibility for investments or members of that team that have been empowered to agree deals in line with the Treasury Management Strategy with subsequent reporting to Committee |
|                     | Authorisation of payments and instructions relating to Treasury Management transactions                                                                              | Director of Finance, Assistant Director of Finance, Head of Finance or Senior Finance Manager                                                                                                                            |

|                   |                              |                                                                                                                                                                                                                     |
|-------------------|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Journal Approvals | Over £10m                    | Director of Finance or Assistant Director of Finance and Investment (Ad-hoc delegation to Senior Finance Manager in the absence of both the Director of Finance and Assistant Director of Finance and Investment)   |
|                   | £1m to £10m                  | Head of Service or Senior Finance Manager                                                                                                                                                                           |
|                   | £100,000 – less than £1m     | Finance Manager<br>Technical VAT and Taxation Officer<br>Senior Finance Business Partner<br>Technical Accountant Manager<br>Senior Finance Business Partner (Capital)<br>Senior Finance Business Partner (Treasury) |
|                   | Less than £100,000           | Finance Business Partner<br>Senior Accountant<br>Senior Technical Accountant<br>Senior Capital Accountant                                                                                                           |
| Direct Debit      | Approve Direct Debt Mandates | Director of Finance<br>Assistant Director of Finance and Investment<br>Head of Finance<br>Senior Finance Manager (Statutory Financial Management and Reporting)                                                     |