Deene and Deenthorpe Parish Council

SCHEME OF DELEGATION TO THE CLERK / RESPONSIBLE FINANCIAL OFFICER

1. Discharge of Functions

1.1 This Scheme of Delegation was formally adopted by the Full Council on **[Insert Date]** under Minute Reference **[Insert Minute Ref]**.

1.2 This scheme delegates lawful authority to the Clerk and Responsible Financial Officer (RFO) to make decisions and process financial transactions outside of scheduled council meetings.

1.3 All powers delegated to the Clerk must be exercised in accordance with the Council's standing orders, financial regulations, and any specific ministerial directives or statutory constraints.

2. Delegated Financial Authority (Urgent & Routine Payments)

The Clerk/RFO is granted delegated authority to authorize and process expenditure from council funds without prior approval at a meeting under the following strict conditions:

- **Regular Contractual Liabilities:** The Clerk may process recurring payments for pre-agreed contractual obligations that have already been approved within the annual budget. This includes staff salaries, HMRC PAYE/NI contributions, pension contributions, routine utility bills, and existing service or maintenance contracts.
- **Administrative Spending:** The Clerk may incur expenditure up to **£500** per transaction for standard office administrative requirements, postage, or stationery, provided it remains within the agreed budget line.
- **Clerk Salary:** The Council delegates to the Clerk the authority to calculate, process and make payment of their own salary, PAYE and any other statutory deductions falling due between meetings. All payments made under this delegation shall approved by the Chair or Vice Chair and then be reported to the next meeting of the Council for verification and inclusion within the Council's financial records. The Clerk must ensure that all actions taken under this delegation comply with the approved budget, the Council's Financial Regulations, and all relevant legislation.

- **Emergency Expenditure:** The Clerk, in consultation with the Chairman and/or Vice-Chairman of the Council, has delegated authority to authorize expenditure up to a maximum cap of **£1000** per single transaction where the spending is strictly necessary to:
    - Rectify an immediate risk to public health, safety, or security.
    - Prevent a total failure or disruption of an essential council service.
    - Protect council assets from imminent damage.
- **Statutory Deadlines & Fees:** The Clerk may process any payment where waiting for the next council meeting would trigger a breach of statutory deadlines, legal penalties, or interest charges under the Late Payment of Commercial Debts Act.

3. Internal Financial Controls (The Dual-Signatory Rule)

3.1 Delegated authority to *incur* expenditure does **not** grant the Clerk sole power to *release* council funds.

3.2 All cheques or electronic internet banking transactions generated under this Scheme of Delegation must be approved by at least **two elected councillors** listed on the council's active bank mandate, and authorised by one.

3.3 The Clerk is strictly prohibited from holding sole or unmonitored access to release payments from the council's bank account.

4. Accountability and Ratification

4.1 The Clerk must maintain a comprehensive digital and physical paper trail for every transaction made under this delegated authority.

4.2 A complete **Schedule of Payments** detailing all expenditure incurred under this scheme must be presented to the Full Council at the very next scheduled public meeting.

4.3 The council must formally review, ratify, and record these payments within the official meeting minutes.

5. Review and Amendment

5.1 This Scheme of Delegation will be reviewed annually at the **Annual Meeting of the Parish Council** held in May.

5.2 The Council reserves the right to amend, suspend, or revoke this delegation at any time via a majority vote at a properly convened Full Council meeting.