

Executive Director of Strategy & Resources (Section 151 Officer) Scheme of Delegation including Statutory & Regulatory Duties and Powers – April 2024

General Provisions

Article 7 (Officers) of the [Constitution](#) details officers designated as Chief Officers and Statutory Officers. Article 7 sets out specific high-level functions and responsibilities of Chief Officers (section 7.3).

Part 2G sets out functions not to be the responsibility of the Executive – this details that certain functions must be undertaken by a committee or a council officer.

Part 4J is a Protocol for Recording Decisions made by Officers and details which type of decisions must be recorded. It also states that the Chief Officer's Scheme of Delegation will indicate whether a Delegated Powers Report (DPR) or an Officer Decision is required. Section 3 states:

“Chief Officers have the following delegated powers in respect of all matters which are not key decisions and not reserved for decision by the Council, Cabinet or by a Committee of the Council

a) to make decisions and approve expenditure relating to their functions and the functions of their Department, where necessary. They should also comply with (b) and (c) below. The sum expended must be within the approved budget for the Department and/or relevant portfolio, and the amount in relation to any single matter must not exceed £214,904.

b) to determine employment matters relating to staff including all changes to staffing structures. This power will not include changes to terms and conditions of employment or additional payments to any individual member of staff above £100K.

c) to approve tender strategies and award contracts in accordance with the Council's Contract Procedure Rules within Part 4 of the Constitution.

3.2 Where appropriate the Head of Paid Service may exercise any function delegated to any other officer, e.g., in case of absence.

3.3 Where a Chief Officer believes that a matter that is within their delegated authority is significant or sensitive they have the discretion to refer it to Members for decision.”

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Whilst actions and decisions taken using authority delegated by a Chief Officer will be taken in the name of the individual officer with delegated authority, the Chief Officer is accountable for ensuring that decisions taken are lawful and in accordance with the Constitution. The Chief Officer should monitor the effectiveness of decisions taken under delegated powers, including ensuring that officers are appropriately skilled to exercise those powers.

Scheme of Financial Delegation

Chief Officers are required to ensure that all staff are aware of the Financial Regulations as required by Section 151 of the Local Government Act 1972, and to maintain a scheme of financial delegation. The scheme of financial delegation will define the authorisation limits in respect of ordering goods, services and works. The scheme of financial delegation applies to all officers within the Council, as well as joint employees of the Council, and is attached as an appendix to this document.

The Executive Director of Strategy & Resources is also responsible for ensuring that strategic partners and contractors who incur expenditure on behalf of the Council have appropriate schemes of financial authorisation in place. The schemes of financial authorisation should clearly define the limits that employees can approve expenditure for managed budgets, as specified in the contract.

Schemes of financial authorisation should be maintained by the strategic partners/contractors and approved by the Executive Director of Strategy & Resources on an on-going basis.

Executive Director of Strategy & Resources (Section 151 Officer)

The Executive Director of Strategy & Resources (Section 151 Officer) has responsibility for the leadership, strategy and direction of the Council's Finance, HR and Strategy & Communications functions which includes: HR Strategy; Organisational Development; Transactional HR; Financial Planning; Revenues & Benefits; Grants; External Audit; Financial Assurance; Finance Business Partnering; Accounts Receivable; Accounts Closure; Treasury Management & Pensions Finance; Pensions Administration; Strategy; and Communications.

The Executive Director of Resources & Resources (Section 151 Officer) is also responsible for the functions and duties listed in Article 7 (Officers) of the Council's Constitution.

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Corporate Anti-Fraud and Internal Audit

Under the current senior management structure Corporate Anti-Fraud Team and Internal Audit functions fall within the remit of the Executive Director of Assurance and Public Protection and he/she is responsible for those functions to the Council, despite the external and statutory responsibility being with the Executive Director of Strategy & Resources (Section 151 Officer).

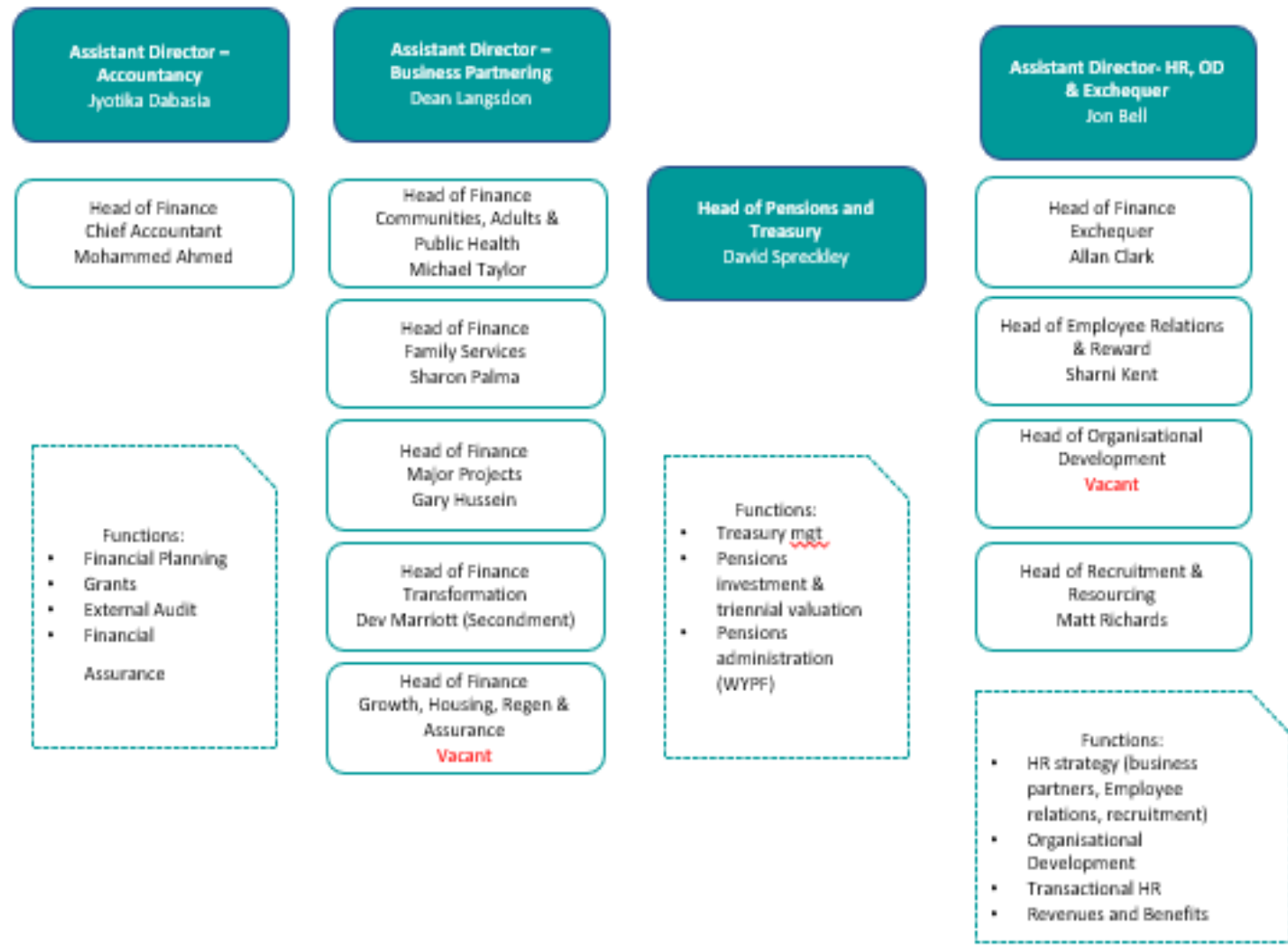
Review of Schemes of Delegation

Schemes of Delegation must be reviewed on annual basis. Chief Officers are responsible for reviewing and signing off their Scheme of Delegation. Where legislation is cited it is deemed to include the subsequent legislation and amendments to legislation. However, HB Public Law should be engaged in the annual review of the schemes to ensure that the scheme is updated as quickly as possible after any change in legislation. Following sign-off and publication to the website, Chief Officers are responsible to communicate the new schemes to services, external delivery partners and all other relevant parties.

If any urgent changes need to be made before the scheduled annual review (i.e. updates to legislation or constitutional changes which impact on the scheme) then schemes should be updated on an ad hoc basis (with HB Public Law engaged as appropriate) and published.

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Interim Executive Director of Strategy and Resources (s151)
Kevin Bartle (Covering maternity leave)



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	Officer with Delegated Authority (to lowest relevant level)							Recording of Delegated Powers	
	Cabinet / Cabinet Member	Executive Director Strategy & Resources	Director	Assistant Director	Head of Service	Service Manager	Team Leader	Other requirements	Recording of Decision
PROCUREMENT									
Decisions must be made in accordance with the delegated authority limits below and the provisions of the Contract Procedure Rules (Part 4B) and Land and Property Transaction Authorisation and Delegated Powers (Part 4B1): Agenda for Constitution on Tuesday 27th February, 2024 (moderngov.co.uk)									
Authorisation to commence a procurement process under £25,000		✓	✓	✓	✓	✓	✓	Procurement method and recording requirements as set out in Contract Procedure Rules	
Authorisation to commence a procurement process £25,000 - £60,000		✓	✓	✓	✓			Procurement method and recording requirements as set out in Contract Procedure Rules	
Authorisation to commence a procurement process £60,001 - £90,000		✓	✓	✓				Procurement method and recording requirements as set out in Contract Procedure Rules	
Authorisation to commence a procurement process £90,001 - £214,904		✓	✓						
Authorisation to commence a procurement process £214,905-£500,000	Cabinet Member ✓ (or Procurement Forward Plan)	✓						Portfolio Holder DPR or Procurement Forward Plan	
Authorisation to commence a	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Authorisation is via:	

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procurement process £500,000 and above								Cabinet Report; or Procurement Forward Plan
Acceptance process below £25,000		✓	✓	✓	✓	✓	✓	Procurement method and recording requirements as set out in Contract Procedure Rules
Acceptance process £25,000 - £60,000		✓	✓	✓	✓			Procurement method and recording requirements as set out in Contract Procedure Rules
Acceptance process £60,001 - £90,000		✓	✓	✓				Procurement method and recording requirements as set out in Contract Procedure Rules
Acceptance process £90,001 - £214,904		✓	✓					Procurement method and recording requirements as set out in Contract Procedure Rules
Acceptance process £214,904 - £500,000		✓	✓					Officer DPR
Acceptance process £500,000 and above if within budget		✓	✓					Officer decision only when within approved budget. If not within budget, Cabinet report required. Officer DPR
Variation or extension acceptance for contract value below £25,000		✓	✓	✓	✓	✓	✓	Procurement method and recording requirements as set out in Contract Procedure Rules
Variation or extension £25,001 - £214,904		✓	✓	✓				Procurement method and recording requirements as set out in Contract Procedure Rules
Variation or extension £214,905-£500,000	✓ (If not within budget)	✓ (If within budget)	✓ (If within budget)	N/A	N/A	N/A	N/A	IF within budget, Officer DPR If not within budget, Portfolio Holder DPR

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Variation or extension acceptance £500,000 and above		✓	✓					Officer decision only when witing approved budget. If not within budget, Cabinet report required. Officer DPR
<i>Assistant Director of Commercial and Procurement - As per the Contract Procedure Rules this post holder has authority to approve a single tender action and the award of a contract. They may also waive the requirement to seek two written quotes under the OJEU threshold. These powers are delegated to the Deputy Chief Executive in the absence of the Assistant Director of Commercial and Procurement.</i>								

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HUMAN RESOURCES – all delegated powers to be exercised in accordance with the Council’s Human Resources Policies and Part 4C (HR Regulations) in the Constitution									
	Cabinet / Cabinet Member	Executive Director Strategy & Resources	Director	Assistant Director	Head of Service	Service Manager	Team Leader	Other requirements	Recording of Decision
Agree advertisement and appointments to vacant posts at the same level or lower than the delegated officer (subject to the approval of Employment Sub-Committee in the case of Assistant Director and Director level or above posts)	N/A	✓	✓	✓	✓	✓	✓	HR Regulations Section 3.1.2 – No vacant posts at Assistant Director level or above shall be advertised or recruited to without prior Committee approval and all new posts at Assistant Director level or above shall be created by committee decision (Employment Sub-Committee) and not by delegated powers.	N/A
Officers to undertake arrangements and participate in	N/A	✓	✓	✓	✓	✓	✓		N/A

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recruitment selection panels									
Recruitment selection decision for Assistant Directors and Head of Service	N/A	✓	✓					N/A	N/A
New starters paperwork to be reviewed including pre-employee checks for official sign off	N/A	✓	✓	✓	✓	✓	✓	HR form/ Letter/Core HR	N/A
Changes to location / position of roles (and/or individuals) advised in writing to HR. For post within the directorate only and limited to posts below the notifying officers' level	N/A	✓	✓	✓	✓	✓	✓	HR letter	N/A
Authorise loans and payments in advance to employees	N/A	✓	✓	✓				HR form/ Letter/Core HR	N/A
Recruitment or Retention Payments in accordance with Recruitment and retention payments policy	N/A	✓	✓						N/A
			includes Assistant Director Human Resources and OD						

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Authorise salary change and accelerated pay progression (excluding national and annual increments and restructures) movement through the range and above where appropriate via pay policy.	N/A	✓	✓ includes Assistant Director Human Resources and OD	✓				HR form/ Letter/Core HR	N/A
Authorise overtime payments to Grade G	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Authorise overtime payments above Grade G	N/A	✓	✓ includes Assistant Director Human Resources and OD					HR form/ Letter/ Core HR	N/A
Authorise car allowance claims	N/A	✓	✓	✓				HR form/ Letter/ Core HR	N/A
Authorise season ticket loans	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Authorise acting up allowances	N/A	✓	✓	✓				HR form/ Letter/ Core HR	N/A

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Sick absence return to work meeting	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Authorise annual leave / flexi leave / TOIL	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Authorise annual leave carry over within policy	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Authorise special leave – unpaid.	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Authorise special leave – paid	N/A	✓	✓	✓				HR form/ Letter/ Core HR	N/A
Authorise time off/ facilities for Trade Union officials (internal)	N/A	✓	✓	✓				N/A	N/A
Notification of leaver to HR	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Termination of agency employee contract	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	N/A
Disciplinary or capability action up to and including final written warning	N/A	✓	✓	✓	✓			HR form/ Letter/ Core HR	N/A

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Hear appeal against dismissal and other disciplinary action as appropriate	N/A	✓	✓						
Dismissal	N/A	✓	✓	✓				HR form/ Letter/ Core HR	N/A
Issuance of at risk and notice of redundancy letters in relation to major restructures and situations where TUPE would apply for 20 or more employees	N/A	✓	✓ includes Assistant Director Human Resources and OD					HR form/ Letter/ Core HR	N/A
Sign off establishment list changes within financial envelope	N/A	✓	✓ includes Assistant Director Human Resources and OD					HR form/ Letter/ Core HR	N/A
To make recruitment and appointment decisions (not for same level or above)	N/A	✓	✓	✓	✓	✓		HR form/ Letter/ Core HR	No
Change in designation of a post within the organisation structure without change in grade	N/A	✓	✓ includes Assistant Director Human					HR form/ Letter/ Core HR	Audit trial

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			Resources and OD						
Agree settlement/instruct lawyers to defend Employment Tribunal	N/A	✓	✓ includes Assistant Director Human Resources and OD and the Monitoring Officer					N/A	N/A
Reporting Industrial injury in compliance with RIDDOR	N/A	✓	✓	✓ includes Head of Safety & Health at Work				N/A	N/A
Disclosure and Barring Service / Border agency / HMRC statutory bodies enquiries	N/A	✓	✓					N/A	N/A
Consultants: check status and compliance	N/A	✓	✓	✓				N/A	N/A
Agency worker deployment including placement of order and recruitment selection	N/A	✓	✓	✓	✓	✓		N/A	N/A
Finance and Business Planning – authorise change at end of	N/A	✓	✓	✓				Incorporate into business planning report	Yes

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Finance and Business Planning consultation								to Cabinet and Full Council	
Service restructures - opening of service consultation	N/A	✓	✓ includes Assistant Director Human Resources and OD	✓	✓			N/A	Yes
Service restructures – authorisation (less than 20 officers)	N/A	✓	✓ includes Assistant Director Human Resources and OD	✓				N/A	Yes
TUPE in and out (less than 20 officers)	N/A	✓	✓ includes Assistant Director Human Resources and OD					N/A	Yes
Authorise ad hoc Voluntary Redundancy, Compulsory Redundancy, Early Retirement, severance in line with Management Of	N/A	✓	✓ includes Assistant Director Human Resources and OD					HR form/ Letter/HR Core Severance packages over £100K require	N/A

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Change and <100k including pension strain								Council approval	
Redundancy and payment authorisation after consultation	N/A	✓	✓ includes Assistant Director Human Resources and OD					N/A	N/A
Write off monies owed by employees	N/A	✓	✓					HR form/ Letter/Core HR	N/A
UK Border Agency - Licence under the Home Office Certificate of Sponsorship Scheme (to take decisions on behalf of the Council as required)	N/A	✓	✓ includes Assistant Director Human Resources and OD					N/A	N/A
Authorisation of payroll – scheduled and ad hoc payments	N/A	✓	✓ includes Assistant Director Human Resources and OD					N/A	N/A
Pensions discretions as defined and agreed by the Pensions Fund Committee	N/A	✓	✓ includes Assistant Director Human					N/A	N/A

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			Resources and OD						
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Decision / Power	Officer with Delegated Authority (to lowest relevant level)					Recording of Delegated Powers	
	Executive Director of Strategy & Resources	Assistant Director	Head of Service	Service Manager	Team Leader	Other requirements	Recording of Decision
FINANCE – See Finance Regulations within the Council’s Constitution when making decisions (see here)							
To ensure that the Council has a properly appointed statutory Chief Finance Officer / Section 151 Officer and appropriate arrangements for Deputising.	✓	Deputising arrangement for statutory purposes - Executive Director of Strategy & Resources	Deputising arrangement for statutory purposes - Executive Director of Strategy & Resources (only in the absence of an Assistant Director)				
Authorisation to sign off financial implication of cabinet and committee reports	✓	✓	✓				
Authorisation to sign off financial implication of Delegated Powers Reports or Chief Officer decisions	✓	✓	✓				
Maintain the Financial Forward Plan	✓	✓	✓				
Determine which budget items are to be held within the central contingency	✓	✓					
Approve expenditure on projects requiring matched funding contributions before the external funding has been confirmed	✓	✓	✓				
Approve changes to fees and charges within the Strategy and Resources Department annually where the change is broadly in line with inflation	✓	✓				N/A	N/A

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<ul style="list-style-type: none"> - Manage budget set by the council. - Ensure that any expenditure incurred within their service is in accordance with both the purpose and objectives of the services being provided and provides value for money. - Manage the use of S106 funds and ensure they are applied in accordance with the terms of their agreement. - Ensure that their revenue cost centre managers do not enter into commitments before satisfying themselves there is sufficient approved budget provision. - Notify the Section 151 Officer of forecast revenue budget or capital project overspends. - Submit proposals to the Section 151 Officer for offsetting any forecast revenue overspend. - Notify the Section 151 Officer of all revenue underspend, over-recovery of income or windfall benefits arising within their revenue budgets. - Ensure that their capital project managers do not enter into commitments before satisfying themselves 	✓	✓	✓	✓		N/A	N/A
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<p>there is sufficient approved budget provision.</p> <ul style="list-style-type: none"> - Notify the Section 151 Officer of all underspends, over-recovery of income or windfall benefits arising within their revenue and capital budgets. - Submit accurate forecasts to the finance function in line with the monitoring timetable set out by the finance function 							
<ul style="list-style-type: none"> - Communicate forecast overspends on approved capital projects to the Section 151 Officer immediately and submit options to the Section 151 Officer for offsetting the forecast overspend 	✓	✓	✓				
<ul style="list-style-type: none"> - Notify the Section 151 Officer if there is the possibility of expenditure slipping past a funding deadline. - Explore all feasible options that maximise external funding available to the Council. - Provide the Section 151 Officer with details of all bids for external funding. - Advise the Section 151 Officer of all grant and subsidy notifications as soon as they are received. 	✓	✓	✓			N/A	N/A

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<ul style="list-style-type: none"> - Ensure that all external funding is received from the paying body and, wherever possible, received ahead of the planned expenditure. - Ensure that all conditions associated with external funding are met and that information and evidence required to complete grant and subsidy claims are provided on time. - Ensure compliance with all requirements for the audit of external funding where applicable 							
<p>Ensure all adequate financial controls are in place before entering into a partnership with another organisation that involves pooling some of the Council's budgets. A financial risk assessment must also be prepared and monitored over time</p>	✓	✓	✓			N/A	N/A
<p>Ensure that Financial Services adheres to the timetable and requirements set out by the Section 151 Officer for the closing of accounts, and provide any information and evidence required in relation to this</p>	✓	✓	✓	✓	✓	N/A	N/A
<p>Ensure that staff in Financial Services who use the Procurement Cards adhere to the requirements of the LBB Purchasing Card (PCard) Guide and Terms and Conditions</p>	✓	✓	✓			N/A	N/A
<p>Ensure the proper security of all buildings, stocks, furniture,</p>	✓	✓	✓	✓	✓	N/A	N/A

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equipment and cash etc. within their service							
Notify the Section 151 Officer immediately of all new areas of risk and of any change of circumstances likely to affect existing insurance risks within Financial Services	✓	✓	✓			N/A	N/A
Ensuring that all staff are aware of the Financial Regulations as required by Section 151 of the Local Government Act 1972 Maintaining a scheme of Financial Delegation	✓	✓	✓	✓	✓		
Approve changes to fees and charges annually where the change is broadly in line with inflation	✓	✓				N/A	N/A
REVENUES AND BENEFITS							
Sign off and submit statutory returns and subsidy claims: <ul style="list-style-type: none">▪ NNDR 1▪ NNDR 3▪ QRC returns.▪ CTB 1 Subsidy claims and estimates	✓	✓					
Authorise write-offs of Council Tax and NNDR	✓	✓					
To consider and authorise all discretionary awards for NNDR	✓	✓	✓				
STRATEGY & COMMUNICATIONS							
The determination of applications to the corporate grants programme by voluntary and community organisations, including the approval	✓	✓	✓				

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of awards of up to a maximum of £10k.							
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PENSIONS							
The Chief Financial Officer is responsible for ensuring the legal operation of the London Borough of Barnet Pension Fund ('the Fund') and will bring matters of significance to the Pension Committee ('the Committee').	✓						
Pensions – Payment of Contributions							
The Chief Financial Officer will maintain procedures to ensure contributions collected are correct and on time.	✓						
The Chief Financial Officer will decide if interest should be levied for late payments.	✓						
Pensions – Investment Policy							
The Chief Financial Officer will set the aims of the Investment Policy and publish this within the funding strategy statement and investment strategy statement; following advice from officers and advisers, where necessary. The Committee will agree the Investment Policy	✓						
The Committee will agree the Fund's strategic asset allocation, and the investment mandates, necessary to deliver their strategies. The Chief Financial Officer will make all necessary arrangements for the implementation of the agreed strategies.	✓						
Pensions – Managing Fund Investments							
The strategic asset allocation of the Fund is set by the Committee. Once agreed by the Committee, the Chief	✓						

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Financial Officer is responsible for implementation and monitoring of the strategy. All investment decisions regarding the precise timing and amounts of rebalancing are delegated to the Chief Financial Officer and there are no restrictions placed on this discretion. The Chief Financial Officer will report on all actions in this regard to the Committee at each formal meeting.							
The Chief Financial Officer is responsible for the day to day monitoring and recording of the investment assets.	✓						
Pensions – Monitoring Investment Performance							
The Chief Financial Officer will put in place procedures for the monitoring of investment performance.	✓						
The Chief Financial Officer will review the performance of all fund managers and meet with external fund managers regularly, typically quarterly, to discuss performance.	✓						
Pensions - Annual Report and Accounts							
The Chief Financial Officer will arrange the production and audit of the Fund's annual report and accounts.	✓						
Pensions – Strategies and Policies							
The Chief Financial Officer will arrange the drafting of strategies and policies, and undertake consultations, where required. The Committee will review and adopt the completed annual report.	✓						

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Pensions – Actuarial							
The Chief Financial Officer will appoint a suitable actuary for the Fund and undertake all necessary tasks and discussions with the actuary to allow the actuary to complete their tasks.	✓						
Pensions – Admitted Bodies and Bonds							
The Chief Financial Officer will make all necessary arrangements regarding admitted body status, including any changes to existing admission agreements and the negotiation and signing of the necessary admission agreements.	✓						
The Committee will receive an update at each formal meeting of all activity regarding admitted bodies.	✓						
The Chief Financial Officer will make all necessary arrangements and decisions regarding bonds, including bond renewals. The Committee will receive an update at each formal meeting of all activity regarding bonds.	✓						
Pensions – Discretions							
The Chief Financial Officer will formulate, publish, and keep under review, how the Fund will exercise their discretions under the Local Government Pension Scheme regulations. The Committee will review and adopt the discretions policy.	✓						

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Pensions - Administration							
The Chief Financial Officer will be responsible for the appointment of a suitable pensions administrator for the Fund and undertake all necessary tasks and discussions with the pensions administrator to allow the pensions administrator to complete their tasks.	✓						
The Chief Financial Officer will be responsible for deciding to terminate to contract of the pensions administrator for the Fund and undertake all necessary discussions with the terminated administrator to ensure the smooth transfer of pensions administration to the newly appointed pensions administrator.	✓						
The Chief Financial Officer in appointing and/or terminating the contract for pension administration services for the Fund') will be responsible for updating these matters to the Pension Committee.	✓						
The Chief Financial Officer shall decide on whether to whether to grant extra annual pension of up to, £7,194 * to an active Scheme member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency. *This figure will be increased each April under the Pension (Increase) Act 1971	✓						

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<p>The Chief Financial Officer shall decide where an active Scheme member wishes to purchase extra annual pension of up to £7,194 (for 2020/21) * (by making Additional Pension Contributions (APCs to choose to (voluntarily) contribute towards the cost of purchasing that extra pension via a Shared Cost Additional Pension Contribution (SCAPC)*This figure will be increased each April under the Pension (Increase) Act 1971.</p>	✓					
<p>Whether to permit flexible retirement for staff aged 55 or over who, with the agreement of the employer, reduce their working hours or grade and, if so, as part of the agreement to permit flexible retirement</p>	✓	✓	✓			
<p>Whether, to apply the 85 year rule protections to members who choose to voluntarily draw their benefits on or after age 55 and before age 60</p>	✓					
<p>Whether to waive any actuarial reductions that would otherwise apply for active members voluntarily retiring on or after age 55 who immediately draw benefits, and for deferred members and suspended tier 3 ill health pensioners who elect under regulation 30(5) of the LGPS Regulations 2013 to draw benefits (other than on ill health grounds) on or after age 55. This would be on compassionate grounds for any actuarial reduction that would otherwise be applied to benefits</p>	✓					

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accrued before 1 April 2014 and to waive, in whole or in part (on any grounds), any actuarial reduction that would otherwise be applied to benefits accrued after 31 March 2014.							
To determine on the recipient of the Death Grant payable on the death of the member or pensioner.	✓	✓					
To be satisfied that, based on an opinion from an independent occupational health physician appointed by the Employer, a member will be permanently unable to do their own job until their Normal Pension Age and that the member is not immediately capable of undertaking gainful employment.	✓	✓					
To determine on whether to allow a member to use Scheme Pays where the Annual Allowance tax charge is less than £2,000, where the members pension savings exceed the standard annual allowance in any tax year, or where the members pension savings are not in excess of the standard AA but are in excess of the tapered or money purchase AA, or where part of the charge relates to pension savings outside of the LGPS.	✓	✓					

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LB Barnet Scheme of Financial Delegation – Director of Strategy & Resources (S151)

	Purchasing		Debt
Role	Authorising Supplies and Service Order and Invoices	Purchase Cards	Bad Debt Write off
Cabinet Approval	Approval in accordance with the constitution	New Purchase Cards must be approved by the Head of Service: Exchequer (or above) and the Senior Business Partner for Procurement (or above).	Individual debts over £5k
Chief Executive AND Deputy Chief Executive or S151 Officer	Over £10,000,000		Individual debts under £5k approved via Chief Officer DPR.
Two Chief Officers	£1,000,001 to £9,999,999		
Director	£500,001 to £1,000,000		
Assistant Director	£214,905 to £500,000		
Head of Service	£214,904		
Team Manager	£25,000	As Budget Managers will have approved the business case for the allocation of a card to a member of staff within their service, Budget Managers are responsible for the spend on p-cards.	

Virement Rules

Amendments to the revenue budget can only be made with approval as per the scheme of virement table below:

Virements for allocation from contingency for amounts up to and including £250,000 must be approved by the Chief Finance Officer
Virements for allocation from contingency for amounts over £250,000 must be approved by Cabinet
Virements within a service in a Directorate that do not alter the approved bottom line are approved by the Service Director of that Directorate.
Virements between services within the same Directorate (excluding contingency allocations) must be approved by the relevant Chief Officer of that Directorate.
Virements between different Directorates (excluding contingency allocations) up to £50,000 must be approved by the relevant Chief Officers of both Directorates.
Virements between different Directorates (excluding contingency allocations) over £50,000 and up to and including £499,999 must be approved by the relevant Chief Officer(s) and Chief Finance Officer in consultation with the Leader and reported to the next meeting of Cabinet.
Virements between different Directorates (excluding contingency allocations) over £500,000 and up to £25m must be approved by Cabinet.

Executive Director of Strategy & Resources (Section 151 Officer) Scheme of Delegation including Statutory & Regulatory Duties and Powers – April 2024

Article 7 - Table of Chief Officers details which posts within the council are designated as Chief Officers.

No revenue virement is allowed between the following budgets without approval of Cabinet:

- Financing charges
- Rates and other taxes

Amendments to the capital budget can only be made with approval as per the table below:

Capital Virements
Cabinet approval is required for all capital budget and funding virements and yearly profile changes (slippage or accelerated spend) between approved capital programmes i.e., as per the budget book. The report must show the proposed: i) Budget transfers between projects and by year; ii) Funding transfers between projects and by year; and iii) A summary based on a template approved by the Chief Finance Officer.
Cabinet approval is required for all capital additions to the capital programme. Cabinet may only approve additions up to £50M. Additions above this should be approved by Council. All Capital additions are reviewed by senior officers prior to being recommended for approval to Cabinet. Capital additions should also be included in the quarterly budget monitoring report to Cabinet for noting.
Funding substitutions in order to maximise funding are the responsibility of the Chief Finance Officer.