

Financial Instructions

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1. Introduction

The Financial Regulations are the public commitment of how we regulate and manage the financial arrangements and transactions of the organisation.

The Financial Instructions are the internal financial arrangements under which we run the organisation. Both the regulations and the instructions must meet the requirements of the [Framework Agreement](#) agreed with the Department for Communities and Local Government (the Department), [Managing Public Money](#) and standard accounting practices.

The organisation's other key corporate policies are published in the Annual Report and Accounts.

The Chief Executive Officer is appointed as the Accounting Officer.

The scheme of delegated authority can be found in [Appendix A](#).

2. Budgets and estimates

Preparation

- 2.1. The financial year runs from 1 April until 31 March. All budgets and estimates are prepared using that timeframe.
- 2.2. The Head of Finance is responsible for the preparation of the budget and the revised budgets/estimates for consideration by the Executive Team, Chair and the Commission, in accordance with the requirements and timetable set out in the [Framework Agreement](#).

Budget

- 2.3. The operation of the budget, the production of budgetary information and revised budgets are the responsibility of the Head of Finance.
- 2.4. The Head of Finance will prepare an annual budget estimate each year for the Department. The process commences in Quarter 3 of the preceding year.
- 2.5. The budget is allocated to cost centres which represent the different parts of the business. Each cost centre has a budget holder.
- 2.6. Budget holders, in discussion with the Head of Finance, will provide detailed budget estimates, supported by suitable working papers providing the rationale and justification for each line of expenditure for which they are responsible. The estimates will be profiled to reflect the financial commitments for each month.
- 2.7. The Head of Finance will work with each budget holder to ensure they understand the process and that they can demonstrate the contractual/business requirement for each line of expenditure.

- 2.8. The Head of Finance will use these estimates and the proposed headcount agreed with the Executive Team and the Head of HR to estimate a proposed budget. The proposed budget will be submitted to Executive Team for approval.
- 2.9. A summary of the proposed budget is submitted to the Department and the amount of the budget (comprising the admin resource Departmental Expenditure Limit (DEL), the depreciation, the admin capital expenditure and including the resource AME (Annually Managed Expenditure)) for the forthcoming financial year is agreed and the amount of Grant-in-Aid is notified by the Department.
- 2.10. The final budget is then submitted to the Commission for approval, normally in Quarter 4 (February) of the preceding year. Once the approval process has been completed budget holders will be issued with an electronic copy of the approved budget, profiled across the twelve accounting periods.
- 2.11. In the event that the budgets have not been approved by the Commission by 31 March, the Accounting Officer (AO), will, on behalf of the Commission, authorise expenditure in order to ensure the day-to-day operations of the Commission may continue.
- 2.12. The compilation of all the budget holder reports and expenditure profiles will be used to support the claim of the grant in aid throughout the following year.

Budgets for Cost centres

- 2.13. The AO is accountable to the Commission for managing actual expenditure against the budgets. Budget holders are accountable to the Chief Executive Officer (CEO) for the management of expenditure against their budgets in accordance with policies and procedures approved by the Commission. A letter (or email) of budget delegation will be sent to each budget holder by the Head of Finance and must be acknowledged by signed letter or email.
- 2.14. The Head of Finance will monitor expenditure against budgets and provide regular monthly information to budget holders, the Executive Team and the Leadership Team. The budget holders report will be sent electronically and contains the agreed details of transactions as well as a summary by each line of the expenditure/income and the variance compared to the budget (or revised budget).
- 2.15. The Head of Finance will alert the AO to any areas of concern in relation to the budgetary arrangements and budget management of the organisation. The AO will report the total financial position to the Commission quarterly and is ultimately responsible for alerting the Commission and the Department to any matters of major concern.

Budget holder's authority to incur expenditure

- 2.16. Once budget holders have been notified of their budgets for the year, they will have authority to incur expenditure provided:
 - it is a proper charge to the Commission;

- it can be contained within an approved budget;
- it is in accordance with the Commission's financial regulations and financial instructions;
- it is in accordance with the Commission's policies and plans for the development and operation of the service;
- it is allocated to the appropriate area of expenditure; and
- it demonstrates value for money and is in accordance with the guidelines set out in [Managing Public Money](#), the [Framework Agreement](#) and [Cabinet Office Controls](#).

2.17. Budget holders may delegate the operation of the budget to a member of their team including the power to authorise expenditure or authorise a commitment (a Purchase Order). They will ensure that such authority has been duly delegated for any period in which they are absent from work. Details of such delegation will be given to the Head of Finance. The monetary limits of each staff member's authority are included in [Appendix A](#).

Budgetary control

2.18. Budget holders are responsible for ensuring that their budgets are not overspent without prior authority.

2.19. The budget holder's main areas of responsibility are:

- estimating the individual detailed budgets;
- revising the individual detailed budgets every quarter;
- establishing suitable monthly profiles for all income/expenditure heads;
- monitoring the expenditure against profile;
- identifying key variances and providing explanations/reasons for budget variances;
- adhering to the procurement and purchasing arrangements as detailed in section 7 of this document and with reference to the LGSCO Procurement manual [available on the intranet for Ombudsman staff];
- adhering to the end of year procedures;
- producing non-financial information to report key performance indicators;
- identifying potential budget overspends, informing the Head of Finance and taking actions to mitigate overspends;
- reporting to the CEO any concern over the management and contractual liabilities incurred through the operation of the budget.

Revised Budget estimates

2.20. Budget holders, with the Head of Finance, will be required to review their approved budget quarterly. The outcome of this review will be presented to the Executive Team; any revised budget arising from the review will be approved by the Executive Team.

2.21. Any revised budget will be reported to the Department.

2.22. The AO has the authority to report a reduced revised budget (declare an under spend) to the Department or request a revised budget increase (an over spend) without the formal approval of the Commission. However, where such a change in the budget is either:

- i. greater than +/- £500k, or
- ii. of a sensitive nature (at the discretion of the AO),

then the AO must firstly inform the Chair of the Audit and Risk Assurance Committee and the Chair and then seek approval from the Chair. As this is likely to occur between Commission meetings, it will be done by email or correspondence. In all cases of any change in the budget, the Commission will be informed retrospectively at the next Commission meeting.

2.23. All approvals/virements of the budget or revised budget must not exceed the original budget approved by the Commission unless the Department has authorised an increase, usually through the approval of a submitted Business Case.

Virement

2.24. A virement is when money is moved between different lines of expenditure in the budget. Budget holders cannot vire between their budget lines without the approval of the Executive Team.

2.25. The Department will allow 'Salary' budgets to be vired to 'Non Salary' budgets, but not vice versa.

3. End of year procedures for budget

3.1 Budget holders must observe the following end of year procedures:

Invoices

3.2 The accounts will remain open until the end of April, to ensure all expenditure incurred is charged to the budget in the appropriate year. All purchase invoices relating to that year must be certified for payment and sent to the Finance Team as soon as possible after receipt in April.

3.3 If, at the end of year, there are any invoices for goods received which remain unpaid because they are under query, full details must be sent as soon as possible after the end of the financial year to the Head of Finance who will agree with the budget holders the extent to which the expenditure can be accrued/provided for in the accounts.

3.4 Budget holders must inform the Finance Team if orders have been placed, and deliveries made or work completed before year-end where a covering invoice has not arrived by the end of the year. This expenditure must be charged against the budget in the year the delivery of the goods/service was completed. If only part of a service is completed by year end then only the relevant proportion of the cost is charged in that year.

- 3.5 Late invoices must be marked to show that goods were received or service carried out prior to the end of March and must be sent to the Finance Team as soon as possible after receipt. IPOS users should ensure that the goods received/services delivered are noted in the Goods Receipt section.

Purchase orders

- 3.6 Purchase orders should be issued throughout March in the usual way. However, invoices for any purchase order for which goods were ordered but not delivered until after the end of the financial year will become a charge on the following year's accounts. Therefore, if a budget holder wants to ensure the receipt of goods or provision of service is charged in the year the order is placed, the purchase order should be issued early enough to ensure that delivery is made/the work completed before 31 March.
- 3.7 Towards the end of the year budget holders should send reminders to any suppliers who have failed to deliver, with a view to obtaining delivery if possible before the end of the financial year. At the end of the year budget holders must scrutinise all pending purchase orders and notify the Head of Finance of any significant orders on which deliveries/works are outstanding and which will therefore become a charge on the following year's accounts.
- 3.8 Any purchase orders outstanding at the end of the financial year which are to be cancelled and are not to be fulfilled must be deleted. Budget holders are responsible for deleting unwanted purchase orders through IPOS.

Travel and subsistence claims

- 3.9 All travel and subsistence claims for expenses incurred during the financial year must be submitted at the end of that financial year.

4. Funding and Income

Grant-in-Aid

- 4.1 In the first week of every month, the Head of Finance must provide the Department with a forecast of the monthly cash drawdown using the data provided by the budget holders via the budget/revised budget setting process together with the latest financial information available.
- 4.2 The actual Grant-in-Aid claim must be submitted in the last week of the month and must be authorised by the AO.

Income

- 4.3 All monies due to the organisation must be evidenced by invoices issued centrally by Policy and Comms/ the Finance Team so the organisation's accounts correctly reflect monies due, and that appropriate follow-up action can be taken in the event of non-payment.

- 4.4 If any employee provides a service that will require the recipient to pay money to the organisation they must give the Finance Team full details so that an official VAT invoice can be issued.
- 4.5 The LGSCO will only provide a trainer/s at seminars which are likely to be beneficial to the organisation. In these cases, no charges will be raised.

Training courses run by LGSCO

- 4.6 The External Relationship & Training Co-ordinator (ERTC) is responsible for promoting training courses and inviting expressions of interest.
- 4.7 When a council applies to the LGSCO to book a course, the ERTC will send a booking form to the applicant with terms and conditions (including provision for a late cancellation fee), joining instructions etc. Prices quoted are ex-VAT.
- 4.8 The ERTC will raise an invoice for the course and send the invoice/s to the relevant authorities. A copy will be sent to the Finance Team. Invoices are either to be paid direct to the Commission's bank account, or by cheque. Cheques must be sent to the Finance Team.
- 4.9 The Finance Team will send the ERTC a monthly debtors list showing those authorities that have not paid. The Finance team will request payments from those who have not paid and follow up non-payment.

Abandoning attempts to recover debts

- 4.10 Where all reasonable attempts have failed to achieve collection of monies due to the organisation or to secure payment of an invoice which has been issued, the Head of Finance will prepare a recommendation setting out the circumstances to the CEO, who has the authority to write off the expenditure in consultation with the relevant budget holder.
- 4.11 The Head of Finance will report the loss to the next Audit and Risk Assurance Committee meeting.

5. Banking arrangements and Government procurement cards

Bank Accounts

- 5.1 Only the Commission can authorise the opening of bank accounts.
- 5.2 The Executive Team will designate appropriate persons to authorise payments from the organisation's bank accounts (the authorised signatories). Any changes to the list of authorised signatories must be authorised by the Executive Team and a letter must be written to the bank, signed and authorised in accordance with the Bank mandate.
- 5.3 The organisation does not operate a bank overdraft and must ensure that all of its bank accounts remain in credit at all times. The Head of Finance must ensure that

sufficient cash is claimed from the Department each month through Grant-in-Aid in order to remain cash positive.

- 5.4 All funds surplus to immediate requirements are invested in interest bearing accounts. (see 5.18).
- 5.5 Payments from the organisation's bank current account of less than £500 will be made by BACS transfer, cheque or other approved instrument as appropriate, signed by any one of the authorised signatories. Similarly transfers from deposit accounts of less than £500 will be made by an appropriate approved instrument signed by any one of the authorised signatories. For payments or transfers in excess of £500, the cheque or approved instrument will be signed by any two of the approved signatories.
- 5.6 Banking arrangements must be reviewed annually and a comprehensive review, usually leading to competitive tendering for banking services, must be undertaken at least every five years.

Business charge card procedures

- 5.7 Business charge cards ("GPC cards") are issued to three employees (one for each office) to make the purchases of low value goods and services (not usually available under traditional purchasing channels) more efficient and cost effective. There are strict rules about what can and can't be purchased with a GPC card and they must not be used to bypass standard purchasing procedures. The cards must not be used for personal use.
- 5.8 The staff that cards are issued to and the individual transaction and monthly card limits imposed are determined by the CEO. The use of any business charge card is governed by the terms and conditions which each card holder must sign upon receipt. This form will be countersigned by the Head of Finance and retained by the Finance Team.
- 5.9 Every supplier is attached to a merchant category. The following merchant categories are blocked for all GPC cards: **automotive fuel; restaurants and bars;** and **cash withdrawals** (with the exception of the Coventry and York cards which are only to be used to top up petty cash). If there is any reason why a card needs to be used for a blocked category, then the Head of Finance should be contacted and can temporarily unblock a category, if appropriate.
- 5.10 In addition to the blocked categories, GPC cards should not be used for the following: **purchasing capital items; purchasing alcohol; travel & subsistence.** Travel & subsistence should normally be purchased using the Corporate Travel Management account wherever possible, and if not can be reclaimed by staff through the normal expenses process.
- 5.11 GPC cards can only be used to purchase IT equipment at the request of the IT team.
- 5.12 GPC cards can be used to purchase items through the internet but cardholders must ensure that the site is secure (the web address must begin with **https://**).

- 5.13 Cardholders can purchase items on behalf of other staff as long as the expenditure satisfies these rules and has been appropriately authorised by a budget holder.
- 5.14 Every month each cardholder will receive a card statement from the Finance Team detailing the purchases for the month. The cardholder is required to review the statement and sign it to confirm it is correct. Receipts from the suppliers should also be attached to the form (electronic copies are acceptable). If the purchase was made via the internet then a transaction receipt should be provided. The cardholder's line manager will sign the statement or email the Finance Team as evidence for authorisation of the expenditure. The statement and all the relevant forms and receipts must be forwarded to the Finance Team by the last working day of the month.
- 5.15 The Head of Finance will check to confirm that all statements have been received from all the cardholders and have been certified and that all the necessary receipts have been attached.
- 5.16 The totals from the statements will be matched to the direct debit drawn upon the Commission's bank account and then posted on to the Finance system.
- 5.17 All failures to supply receipts will be investigated by the Head of Finance, who will recommend appropriate action under the LGSCO's existing policies. The CEO will review repeated offences with a view to withdrawing the card.

Investing surplus funds

- 5.18 The organisation operates a current account, a sweep (deposit) account and an investment account in which it invests its surplus funds. The Commission's investment principle is to invest without risk in a AAA rated bank. The bank is instructed to sweep the current account daily and deposit surplus funds in excess of £1,000 to an interest bearing sweep account. Conversely, if the balance on the current account has dropped below £1,000 the bank automatically transfers money from the sweep account into the current account. These daily transactions are carried out by the bank without reference to the organisation.
- 5.19 The monthly receipt of grant from the Department is paid into the current account, on or around the 9th of each month, subject to the grant-in-aid application.
- 5.20 Once received, the Head of Finance will assess immediate requirements and arrange for the transfer of any money which is not immediately required to an interest bearing account.
- 5.21 Transfers from any Commission account can only be made into another account in the name of the Commission, and will only be carried out at the request of two of the authorised signatories.

Bank Reconciliations

- 5.22 All bank accounts are reconciled on a monthly basis by the Management Accountant, who signs them as evidence of completeness. The bank reconciliation is signed by the Head of Finance as evidence of review.

6. Payment of salaries and allowances

Staff appointments

- 6.1 No manager may engage, re-engage, or re-grade staff, either on a permanent or temporary nature, or hire agency staff, or agree to changes in any aspect of remuneration unless authorised to do so.
- 6.2 The CEO has delegated responsibility to the Head of Human Resources for the proper appointment of staff.

Payments

- 6.3 The salary budget is not delegated to any budget holder or line manager.
- 6.4 Approval of payroll amendments will be compliant with the scheme of delegation in [Appendix A](#).
- 6.5 Details of salary scales, pay methods, payments including overtime, allowances, deductions and incremental progression are set out in the Pay Guidelines.
- 6.6 Other payments made to staff can be found in the following policies:
- [Maternity Policy](#)
 - [Paternity Policy](#)
 - [Adoption Policy](#)
 - [Shared Parental Leave Policy \(Birth\)](#)
 - [Shared parental Leave Policy \(Adoption\)](#)
 - [Sickness Absence Policy](#)
 - [Annual Leave Policy](#)
 - [Special Leave Policy](#)
 - [Travel and Subsistence Policy](#)
 - [Relocation Policy](#)
 - [Redundancy Policy](#), and
 - Other policies which may be formally agreed by the Executive Team from time to time.

Employee claims reimbursed through salaries

Eye and eyesight test for Display Screen Equipment users

- 6.7 The LGSCO will pay for eye tests and make a contribution (currently £70) towards the cost of spectacles where these are specifically necessary for display screen

equipment users. Full details of the scheme are available from the Head of Human Resources.

- 6.8 Staff must initially meet the costs of eye tests and spectacles and submit a receipted expense claim through Cascade HR. Authorised claims will be reimbursed in the normal way through the Cascade HR system.

Season ticket loans

- 6.9 The LGSCO will provide interest-free season ticket loans [information available to Ombudsman staff on the intranet] to staff for the purchase of rail, tube, bus and car parking season tickets. Loans are repayable through monthly deductions from the payroll, agreed in advance.

Travel floats

- 6.10 Historically the LGSCO issued travel floats to employees who travelled regularly. The maximum amount of the float was £200. (see [Travel and Subsistence Policy](#)).
- 6.11 No new travel floats will be issued.
- 6.12 The Head of Finance will monitor the outstanding floats and, if they consider it appropriate may, with the approval of the Executive Team, require its repayment.

Income tax and National Insurance

- 6.13 The Commission's tax affairs are dealt with by HMRC under the reference number: 951/C799/WW.

7. Procurement and purchasing arrangements

Procurement and purchasing arrangements must demonstrate value for money and be in accordance with the guidelines set out in [Managing Public Money](#), the [Framework Agreement](#) and [Cabinet Office Controls](#).

Further guidance can be obtained in the LGSCO Procurement manual [available to Ombudsman staff on the intranet].

Requisitions and new suppliers

- 7.1 The LGSCO uses an internet purchase ordering system (IPOS) to process all orders, goods received notes and approve invoices. The user guide is available to Ombudsman staff on the intranet.
- 7.2 Requisitions will be raised for the purchase and provision of all goods and services for LGSCO other than, office rent, pension payments, legal costs and purchases made using a Government Procurement Card (GPC Card).
- 7.3 In selecting a new supplier, where a transaction exceeds £1,000 or where there are any particular risks or concerns budget holders must take at least one reference from another user of the companies' service; this applies to all contract values under £10,000 with the exception of suppliers with a Crown Commercial Services (CCS) framework agreements or other appropriate local government purchasing consortia agreement (see 7.19 and 7.20). All contract values over £10,000 are covered by a Procurement process to obtain competitive bids through the government's Contract Finder website (<https://www.gov.uk/contracts-finder>).
- 7.4 Where a contract is estimated to be over the EU threshold[†] then an EU compliant process ([see 7.24](#)) needs to be adopted.
- 7.5 A new supplier account will be created by submitting a completed and signed new supplier form [available to Ombudsman staff on the intranet] showing who the account has been set up by and who has authorised the 'contract'. New suppliers must be authorised by a member of the Executive Team and entered onto the IPOS system by the Head of Finance and Management Accountant. Changes to supplier accounts must be audited periodically by either the CEO or the Head of Policy & Comms, .
- 7.6 Failure to raise an official requisition or purchase order (other than for the exceptions detailed above) will be investigated by the Head of Finance, who will recommend appropriate action under the LGSCO's existing policies.
- 7.7 Requisitions will be raised and approved in accordance with the IPOS approval matrix. (Appendix B)

[†] EU threshold updates can be obtained from <http://www.ojec.com/thresholds.aspx>

- 7.8 Requisitions will be completed in as much detail as possible, including the estimated/actual cost of the item or service, the date upon which delivery is required and the item code.
- 7.9 When a requisition is prepared for the provision of contract/agency worker, the order should only cover the period approved under the business case approved by the Executive Team.
- 7.10 Contracts derived from a procurement process are to be kept in the Operational Support filing system with online copies electronically stored where practical.

Issue of purchase orders

- 7.11 Once a requisition is approved in IPOS, a purchase order will be created in IPOS and emailed automatically to the supplier (where an email address is available) or issued to the supplier by an employee authorised to do so.
- 7.12 If a purchase order has to be changed the purchasing employee must seek any necessary approval before reissuing to the supplier. If an order is cancelled, the user must enter a cancellation reason in IPOS.
- 7.13 If a purchase order has been prepared in the name of a supplier who proves unable to meet the order, under no circumstances can the Purchase Order be amended and allocated to a different supplier. The order must be cancelled and a fresh requisition/order prepared.
- 7.14 Purchase orders need not be used where the purchase has been made via Government Procurement Card (GPC).

Separation of ordering, certifying Goods Received Note (GRN) and payment functions

- 7.15 To ensure proper financial control the ordering, certifying and payment functions will be separated.
- 7.16 Authorised employees are responsible for approving orders for goods and services. (IPOS approval matrix. (Appendix B))
- 7.17 When goods are received/services delivered, they will be receipted on IPOS (GRN). Certifying the receipt of goods or completion of services will normally be the responsibility of the budget holder's appointed representative.
- 7.18 Payment will be the responsibility of the Head of Finance who will not authorise requisitions for any goods or services. Suppliers will be asked to send all invoices directly to Finance who will enter, match and approve invoices for payment within allowed tolerances.

Goods and services purchased from Frameworks and Purchasing Consortia

- 7.19 Where available the LGSCO will utilise Crown Commercial Services (CCS) framework agreements allowing it to make purchases from suppliers awarded contracts for the provision of goods or services by CCS following an open market tendering process. The LGSCO has access to other purchase goods and services from the approved suppliers of appropriate local government purchasing consortia.
- 7.20 Whenever a CCS framework agreement or other appropriate local government purchasing consortia (together known as a contract) is available, items will normally be purchased under this contract. Exceptions to this instruction, other than where expenditure is £500 or less, must be authorised by the Executive Team.
- 7.21 Frameworks agreements are available through CCS. The award of goods and services should be made on the basis of value for money. The concept of value for money is based on an assessment of price and quality (e.g. product durability, delivery dates etc), Where:
- (i) assessment is on a price only basis and the lowest price is not recommended or
 - (ii) where a bid offering value for money is not recommended,
- then the Executive Team must authorise acceptance. In all cases a requisition is required to be raised within the IPOS system.

Quotations for goods and services

- 7.22 The tendering and quotation limits are listed below. Contracts for services will be reviewed annually, but, subject to the performance of the supplier being satisfactory and any price increases for inflation being reasonable, the contracts may be allowed to run on for three years, (five years in the case of banking, audit and legal services). Where a contract is extended in this way the Head of Finance will be advised annually of the extension. At all levels of spend the budget holder must obtain value for money for the LGSCO.
- 7.23 The monetary thresholds referred to below apply to both; single contract value or an annual amount to one supplier in a financial year, that is, the total of more than one contract.

Goods or services estimated to cost £5,000 or less (net of VAT)

An order for goods or services of estimated value not exceeding £5,000 should have at least one written quotation and budget holder approval.

Goods or services estimated to cost greater than £5,000, not exceeding £10,000 (net of VAT)

An order for goods or services of estimated value greater than £5,000 but not exceeding £10,000 should have at least two written quotations and budget holder approval.

Goods or services estimated to cost greater than £10,000, not exceeding £50,000 (net of VAT)

The budget holder must have prior Executive Team approval to purchase goods or services for this value and seek at least three written quotations. IPOS requisitions must be approved by the Executive Team.

Goods or services estimated to cost over £50,000 (net of VAT)

The budget holder must have prior Executive Team approval and the approval of Chair of the Commission to purchase goods or services for this value and seek at least three written quotations. IPOS requisitions must be approved by the Executive Team.

EU Procurement Process

7.24 It is important to establish whether Official Journal of the European Union (OJEU) rules regarding European advertising are appropriate to the nature of the procurement and reference must be made to the type of procurement and the value attaching to that contract. In such cases the advice of the Head of Finance must be sought. (Compliance with the EU Procurement process is a legal requirement under the Public Contracts Regulations 2015 and any subsequent legislation.)

7.25 Where a contract is estimated to be over the EU threshold[†] then an EU compliant process needs to be adopted.

Inviting tenders and quotations for contracts

7.26 Contractors invited to tender or provide a quotation will be selected as follows:

- as a result of information placed on the governments Contract Finder website
- as a result of the use of an appropriate CCS or other framework;
- in compliance with the EU procurement regulations for goods or services over the relevant values; and
- for goods and services less than £10,000; through researching via websites, trade magazines, approved lists, and general good purchasing practices.

7.27 Employees involved in procurement must ensure that the Staff Code of Conduct is adhered to in order to ensure they are not involved in any way in contracting with firms where there is a potential conflict of interest.

7.28 As well as providing details of their proposals and costs, bidders may be asked to include with their quotation or tender:

- a list of their major clients, with particular reference to clients in the public sector or who are bodies similar to the LGSCO;

[†] EU threshold updates can be obtained from <http://www.ojec.com/thresholds.aspx>

- the names of at least three referees to whom they have provided a similar service, in terms of size and nature of the contract, whom the LGSCO may approach;
 - a copy of their customer care policy;
 - a description of their quality control systems;
 - details of organisational structure for management of the contract;
 - financial details enabling any checks to be carried out;
 - equal opportunities policy; and
 - environmental policy.
- 7.29 The invitation to tender must include the award criteria upon which each bid will be assessed and upon which the evaluation and comparison of the tenders will be based.
- 7.30 Where any bidder asks a supplementary question before the expiry of the tender, then the question and the answer will be sent to all bidders, to ensure clarity and consistency.
- 7.31 It is a requirement for all closed tenders that the documentation is dispatched by a responsible person other than the procuring manager to ensure suitable segregation of duties.
- 7.32 Examples of closed tenders occur where bids are obtained by those organisations on a national framework or from those firms who have expressed an interest in bidding in response to an advert.
- 7.33 Under no circumstances should a contract to deliver one service or one purchase of goods be divided into separate parts in order to bring it below the normal acceptance limits.
- 7.34 The [Staff Code of Conduct](#) sets out the action to be taken by employees who have, or believe they may have a financial or non-financial interest in the award of any LGSCO contracts.

Contract Specifications included in Tenders

- 7.35 All tenders must include a clear specification of the LGSCO's requirements which will form part of the subsequent contract. In preparing a specification, staff should consider including the following:
- modifications to any previous specification for the supply of goods or the service in the light of experience of previous contracts;
 - duration of the contract;
 - health and safety requirements;
 - membership by the contractor of an appropriate trade association;
 - quality standard matters (e.g. processes for monitoring performance and processing complaints about that performance);
 - possession by the contractor of appropriate insurance cover;
 - arrangements for the termination of the contract this may include a penalty clause for failure to meet agreed standards or deadlines and/or remedies;

- payment arrangements (i.e. whether payment will be by instalments and any milestones to be achieved before making such payments);
 - net price, VAT and any other applicable taxes;
 - applicable legal requirements such as Freedom of Information, Data Protection, etc;
 - the process for varying contracts;
 - key policy documents such as equality, environmental; and
 - any recurring costs, including a price cap, the method for pricing etc.
- 7.36 In the case of certain contracts, the budget holder preparing the specification will obtain legal advice and the views Head of the Finance before invitations to tender are issued.
- 7.37 Where a framework is used it generally has a set of specific terms and conditions that have to be used.

Receipt of tenders

- 7.38 Tenders and quotations should be received by the published due date and time. Upon receipt a record of date, time and recipient will be kept for each tender. If a time deadline was included in the invitation to tender, those tenders or quotations received on the closing day should also be endorsed with the time of receipt.
- 7.39 Closed tenders (i.e. those invited for major contracts) will be submitted in sealed envelopes, bearing the word 'Tender', the return date, and the subject to which they relate.
- 7.40 Envelopes containing closed tenders will be endorsed with the date and time of receipt, and the endorsement will be signed by the employee receiving the envelope. They will not be opened, but will be passed to the Head of Finance who will retain them unopened under secure conditions until the tendering period has expired. If the tender response is by email, the email subject line should include the words 'Closed Tender' to ensure the email is not opened until the closing date.
- 7.41 The Head of Finance and the budget holder are responsible for inviting the tenders. The Head of Finance will sign the pages of the tender documents showing the price offered. Details of the tenders will be entered in a tender register maintained by the Head of Finance.
- 7.42 Any closed tender received after the specified date and time will be returned promptly to the bidders, unless good reason for the late receipt can be provided. In such cases, the circumstances will be recorded in writing on the file.
- 7.43 In the case of contracts exceeding £50,000, tenders submitted by unsuccessful bidders will be retained by the Head of Finance for one year.
- 7.44 Where the bids are received through electronic means (e.g. email or web portal) then there will be electronic details of the time of bid receipt.

Tender evaluation

- 7.45 Tender evaluation will be undertaken by the budget holder inviting the tenders, who will ensure that the tenders/quotations received meet all aspects of the specification.
- 7.46 Tenders must be evaluated on a like for like basis. Therefore, a comparison chart will be drawn up that clearly demonstrates the evaluation process where each bidder responds to LGSCO requirements.
- 7.47 The award criteria upon which the evaluation is made must be specified in the invitation to bid documents and must be complied with in the evaluation, with evidence to this effect kept for at least three years after the end of the contract.
- 7.48 Before recommending approval of a tender, references will be taken up, preferably from bodies similar to the LGSCO in type and size. The references will be specific, including, for example, enquiries as to efficiency, time-keeping, dealing with complaints, management, etc. The reference, however favourable, will supplement, but will not be a substitute for a full and proper evaluation of the tender.
- 7.49 Consideration should be given to carrying out a financial check on bidders where the value of the contract is worth at least £10,000 in a 12 month period. Where the value of the contract is in excess of £50,000 in a 12 month period then a financial check must be carried out. For all contracts where the spend exceeds £10,000 in a 12 month period; before inviting bids, the Head of Finance should be consulted to determine the nature of the required checking and, if appropriate, to do the checking. The results of such checks can be part of the evaluation process and can also be carried out on a periodic basis if the contract is due to last multiple years. It should be noted that where a framework is used financial checks may have already been carried out by the authority managing this arrangement and may also take place on a periodic basis.
- 7.50 A tender evaluation report, and the conclusions reached, will accompany the submission of the contract acceptance form to the Executive Team or the Chair of the Commission. This report will be retained on file. All employees who are involved in the evaluation will approve the report. The report will clearly set out reasons if a recommendation is being made to accept a tender from a bidder other than that submitting the lowest tender, or if fewer than the stipulated number of tenders have been received. It should be noted that compliance with the EU tender process is mandatory and cannot be overridden.

Post-tender discussion

- 7.51 Circumstances may arise where it will be appropriate to enter into discussions with contractors after tenders/quotations have been received. This is restricted to clarification of bids and in no circumstance can negotiations take place.
- 7.52 Where examination of a quotation or tender reveals errors or discrepancies affecting the tender figure in what otherwise would have been a successful tender, the bidder will be given details of the errors or discrepancies and afforded the opportunity of

confirming or withdrawing their offer. If the bidder withdraws, the next tender in competitive order will be examined and dealt with in the same way.

Exceptions to tenders or quotation

7.53 Tenders or quotations need not be invited if it is:

- an extension or variation of an existing contract (to be approved by the budget holder and CEO);
- required so urgently as not to permit the invitation of quotations and cannot be obtained through variation or direct order through a framework and is less than £10,000 in value. Such cases will be reported to the next meeting of the Executive Team;
- repairs to or the supply of parts of existing proprietary machinery or plant as part of or as a variation to an existing contract.

Waiving of financial instructions

7.54 Financial Instructions may be waived by the Accounting Officer provided sufficient reason is given. Where there is:

- any variation by way of bids less than the required number of quotes, or
- acceptance of a tender other than the lowest in price, or
- acceptance of a tender other than that assessed to be lowest in terms of price and quality (best value for money)

this will be reported to the Head of Finance and Executive Team. The Head of Finance must report any waiver of Financial Regulations and the reasons for the waiver to the Audit and Risk Assurance Committee at its next meeting.

The Contract

7.55 Every contract will be in writing and will include standard clauses relating to and requiring performance in line with a specification. If a supplier or contractor has a standard letter of conditions this will be scrutinised and any conditions which are unacceptable will be drawn to notice. If required Legal Advice will be sought and the text of major contracts may be approved by them.

7.56 The contract can be signed by the budget holder or superior, in accordance with the scheme of delegated authority found in [Appendix A](#).

7.57 If in case of emergency or urgent necessity a contractor is advised orally of the award of a contract, the signed contract acceptance confirmation will be issued no later than the next working day, and will be clearly marked 'Confirmation of oral instruction'. The notification of the award of a contract will, in addition, be supported by an official order, which will confirm the accepted price.

7.58 Every contract will specify:

- work, materials, matters or things to be furnished, had or done (including any appropriate technical specifications);
- price to be paid, with a statement of discounts or other deductions;
- time or times within which the contract is to be performed; and
- a set of general conditions that deal with various items such as dispute resolution, payment process, termination, freedom of information, data protection, confidentiality etc.

Consideration should also be given to including penalty clauses for late delivery or under performance by the contractor.

Contract variations and extensions

- 7.59 In some cases it may be necessary to vary or to extend a contract once it has been entered upon, to take account of changed circumstances. The Accounting Officer must authorise any change when a contract will be extended by more than 25% of its original value or duration.
- 7.60 In the event that an extension of a contract becomes necessary and it is below 25% in value or duration the extension will normally be authorised by the budget holder who authorised the placing of the original contract or his/her successor.
- 7.61 Care must be taken where the value of a contract takes it above the EU threshold. Where this occurs then legal advice should be sought over the next steps to protect the interests of the LGSCO.
- 7.62 All contract extensions must be covered by the approved budget limit.

Contract management

- 7.63 The budget holder will be responsible for the management of each contract. They are responsible for monitoring performance, and will keep a record of any incidents of serious under performance. Such incidents will be promptly reported to the contractor for remedy, and may be used as a basis for termination of the contract. A note will be placed on file recording any warnings given to the contractor for under performance. Similarly, a file note will be made recording good performance.

Termination of contracts

- 7.64 A decision to terminate a contract for unsatisfactory performance or for other special circumstances will be made on the basis of written file notes, setting out reasons for termination including supporting evidence. Before a contract is terminated, the budget holder managing the contract will consult with the Head of Finance, and, if required, Legal Advice will be sought.
- 7.65 Authority to terminate a contract will be the same as the authority for accepting the original tender or quotation.

Authorisation of PO Requisitions

- 7.66 Details of authorisation requirements and thresholds for approval of PO requisitions are listed in [Appendix A](#). Also see IPOS approval matrix (Appendix B).

Certifying invoices for payment

- 7.67 When goods are received/services delivered, requisitioners will need to confirm this on IPOS by the entry of a Goods Received Note (GRN). Where a delivery note is received from a supplier, details must be checked and verified before entering a GRN. Invoices will be received by Finance and be entered into IPOS. For invoices with a Purchase Order (PO), Finance will check the invoice and ensure a GRN has been entered onto IPOS. The budget holder will be notified where any invoice does not match the PO within the tolerance level (the lower of 10% of the PO or £25). An additional PO line must be raised where necessary and the budget holder must approve any additional PO line. Finance will authorise the invoice. For invoices without a PO (office rent and legal fees) the invoice will be entered onto IPOS by Finance and the invoice will be approved by the budget holder (via the IPOS approval matrix). No invoice will be paid unless it has been duly checked and authorised for payment.
- 7.68 In cases where an invoice covers only part of an order, the GRN should only include the part of the order received.
- 7.69 In cases where the amount of an invoice differs from that on the purchase order, a short explanation should be endorsed on the invoice. This is particularly important where a contract is being paid for by instalments.

8. Payments

- 8.1 Payments by the LGSCO will normally be made by means of a BACS transfer or occasionally by the bank's on-line payment system. Only exceptionally will payments be made by cheque or in cash, and these will be restricted to minor transactions from the petty cash float.
- 8.2 Suppliers will only be paid after the invoices have been certified as correct on the grounds that the service has been rendered or the goods received, as indicated in the GRN (Goods Receipt Note) confirmation in IPOS, and that they have been authorised for payment.

Cheques

- 8.3 Cheques will only be used in exceptional circumstances as most payments will be made via BACS. Payments of up to £500 may be made by cheque signed by any one of the LGSCO authorised signatories. Cheques for amounts in excess of £500 will be signed by any two of the authorised signatories. The Head of Finance holds the list of authorised signatories.

BACS

- 8.4 BACS payments will be authorised via the bank's online payments system. Payment batches up to £500 will be electronically authorised by any one of the LGSCO authorised signatories. Payment batches exceeding £500 must be electronically authorised by any two of the LGSCO authorised signatories.

Purchase ledger

- 8.5 The purchase ledger will be reviewed monthly to identify debit balances which will be investigated. Where there is a genuine overpayment and no imminent liability likely to arise in the short term against which to offset the debit balance, (for example an outstanding order), Finance will contact the relevant supplier to seek a repayment as soon as possible.

Payment of direct entry of invoices to IPOS

- 8.6 Invoices for Rent, and Legal fees will not require a PO and will be entered directly onto IPOS and be authorised by the budget holder in accordance with the scheme of delegated authority found in [Appendix A](#) and the IPOS approval matrix (Appendix B).

9. Other costs

Payments for loss of earnings or for expert advice (sections 28(3) and 29(6) of the Local Government Act 1974)

- 9.1 The above sections of the Act allow the Commission to make payments for expert advice needed in the course of an investigation or for loss of earnings by an individual who assists a Commissioner in the course of an investigation. The levels of payment are defined in the Framework Agreement and in sections 9.2 and 9.3 of these instructions.

Claims for loss of earnings by complainants or third party interviewees

- 9.2 Section 28(3) of the Local Government Act 1974 allows a Local Commissioner to pay allowances by way of compensation for the loss of a person's time who attends or furnishes information for the purposes of an investigation, in accordance with such scales and subject to such conditions as may be determined by HM Treasury.
- 9.3 The Treasury have made it clear that some form of evidence of loss of earnings is needed to support any payment. Such evidence may take the form of a letter from an employer, confirming the amount of salary withheld or in the case of a self employed person, a certificate from his/her accountant. If evidence is taken from a consultant, a letter would be needed from the consultant's accountant confirming that he/she works on a consultancy basis and stating the normal daily charge, exclusive of VAT.
- 9.4 On receipt of a request for payment from any individual the investigator of the case should consult with the Assistant Ombudsman in charge to consider whether payment is appropriate and, if they are in agreement that it is, should ask the

individual concerned to submit a claim, supported by whatever documentary evidence is required. He/she should then contact the Head of Finance who will discuss the requirement with the sponsor team.

Payments for expert advice

- 9.5 Section 29(6) of the Local Government Act 1974 allows a Local Commissioner to obtain advice from any person in his/her opinion qualified to give it in order to assist him/her in an investigation. It further permits him/her to make payment to such a person of such fees or allowances as he/she may determine with the approval of HM Treasury.
- 9.6 When an investigator considers in the course of an investigation that expert professional advice is required, he/she should agree the need with the Executive Team and arrange, in accordance with the Commission's normal tendering procedures, to approach at least three specialists in the relevant field to obtain quotations for the work required.
- 9.7 Once tenders have been considered and a decision made in the usual way, the Head of Finance will discuss the requirement with the sponsor team.

Catering

- 9.8 The LGSCO does not normally provide catering for meetings or training courses. In exceptional circumstance a budget holder must authorise the provision of catering.

Private phone calls

- 9.9 Employees are permitted to make or receive private telephone calls on LGSCO telephones; however, these should be infrequent and kept short.

Private photocopying/printing

- 9.10 The LGSCO will allow staff to use multifunction devices for private copying/printing providing this is:
- not excessive (1-2 pages);
 - not a regular occurrence and does not interfere with official usage of the equipment.
- 9.11 Staff found to be using this excessively will be asked to stop. Failure to stop may result in disciplinary action.

Losses and special payments

- 9.12 The CEO may approve write offs and special payments up to the following limits without consulting the Department:
- losses – cash losses, unrecovered overpayments to staff (including pay, allowances and superannuation payments) £250;

- losses – stores, booking losses, fruitless payments and constructive losses, claims waived or abandoned (except for claims against Commission staff) £500;
 - special payments – compensation including personal injury, traffic accidents, damage to property and ex-gratia payments £1,000;
 - gifts – up to value of £500 in total per annum.
- 9.13 The Head of Finance will submit a report to the Audit and Risk Assurance Committee, summarising all ex-gratia payments, special payments and write-offs authorised since the last Audit and Risk Assurance Committee meeting.
- 9.14 Any other loss or special payments including any that may be regarded as novel, contentious or repercussive will be reported to the Department for their approval and they may also inform HMT.

10. Assets and Equipment

LGSCO tools, equipment and mobile devices

- 10.1 Employees will not be loaned tools, equipment or mobile devices for private use.
- 10.2 Mobile devices will be supplied to employees where there is an approved business need. The IT Manager will keep a record of all LGSCO mobile devices and the staff to whom they have been issued.
- 10.3 If loss or damage occurs to tools and equipment a statement of the circumstances must be reported to the Facilities Manager. If the tools or equipment is not repaired or recovered its loss should be recorded and written off on the written authority of the Head of Finance.
- 10.4 If a mobile device is lost, stolen or damaged this must be reported to the IT Manager at the earliest opportunity so security protocols can be followed. If the mobile device is not recovered its loss should be recorded and written off on the written authority of the Head of Finance. Mobile devices will be returned to the IT team when employment ceases.
- 10.5 Employees responsible for the loss or damage may be required to bear all or part of the cost of repair or replacement.

Disposal of stores and equipment

- 10.6 LGSCO equipment or stores which are obsolete, surplus to requirements or damaged may be written off on the written authority of the CEO. A copy of the authority will be sent to the Head of Finance.
- 10.7 Unless stores/equipment are considered to be valueless, they will be disposed of for the best consideration which can be obtained on the open market, other than if the return is likely to be less than one hundred pounds (£100), the CEO may offer the items for purchase by staff, who will be required to submit sealed bids for their acquisition. The highest such bid will be accepted. Cash received will be accounted

for to the Head of Finance, together with a note of the circumstances and a copy of the write off authority.

11. Insurances

- 11.1 The Head of Finance will assess the need for insurance cover and annually review insurance requirements. No insurance shall be taken out without the prior approval of the Department, other than insurance which is a statutory obligation or which is permitted under HM Treasury guidance, [Managing Public Money](#).

12. Personal property

- 12.1 Employees are provided with lockable storage, which can be used for storing personal items.
- 12.2 The LGSCO does not accept responsibility for losses of personal effects, or damage to employees, contracts, agency workers or visitors property, although it may consider applications for ex-gratia payments if the loss or damage is attributable to some default or omission on the part of the LGSCO.

13. Fraud

- 13.1 The [Fraud and Bribery policy](#) sets out the responsibilities of employees and associated persons.

14. Gifts and hospitality

- 14.1 Staff cannot accept gifts, hospitality or benefits of any kind from a third party which might be seen to compromise their personal judgment or integrity.

Gifts

- 14.2 Any gift offered (whether accepted or not) which is not of a trivial nature should be notified to the Committee and Governance Clerk. A gift will be deemed trivial if by its nature or branding it has no material commercial value i.e. it has no commercial value to a third party. For example receipts of diaries, pens, and other promotional items are not regarded as gifts and will not be recorded in the register.
- 14.3 Any gifts falling outside the definition of trivial should not be accepted. There may be occasions when to refuse a gift may cause offence. In these circumstances its receipt should be recorded in the Gifts and Hospitality register, (held by the Committee and Governance Clerk). The CEO will determine whether the gift will be kept, displayed or disposed of. The employee receiving the gift should, seeking advice from the CEO, write to the donor giving thanks and explaining the LGSCO's policy.
- 14.4 The details of all gifts, whether accepted or declined, should be fully documented in the Gifts and Hospitality register.

- 14.5 The Accounting Officer will report gifts of an exceptional value in their Governance Statement.

Hospitality

- 14.6 When hospitality is offered by a council, complainant, supplier or contractor, whether existing or potential, the offer should be refused, as acceptance may be perceived to influence or be construed as an attempt to influence the recipient of the hospitality.
- 14.7 All offers of hospitality will, therefore, normally be refused, whatever the circumstances, with an appropriate explanation of the LGSCO's policy. If, exceptionally, there is a sound business reason for accepting an offer of hospitality the CEO will be consulted.
- 14.8 Staff can accept modest hospitality at business meetings. Similarly, modest refreshments may be accepted in the home of a complainant during a duty visit. Staff may claim for food and beverages consumed at business meetings provided the total claim does not exceed £25. The cost of alcohol should be excluded.

Appendix A

Delegated executive arrangements for the management of the Local Government and Social Care Ombudsman

Executive Team (ET) – This is the team responsible for the operational leadership and management of the LGSCO, its staff and resources. The Commission has delegated authority to the ET to make all day to day operational decisions on behalf of the Commission, to manage service delivery and to agree operational policy.

Composed of the Chief Executive Officer (who is the Accounting Officer), the Director of Intake and Assessment, the Director of Investigation, the Head of Policy and Communications and the Ombudsman, the ET will carry out the following executive functions:

- delivery of the LGSCO Business Plan,
- budget planning and monitoring,
- effective procurement and deployment of all resources, including staff, accommodation and external services,
- monitor the internal audit programme and the implementation of audit recommendations
- agreeing and implementing operational policy, professional practice, risk and performance matters,
- developing and recommending strategic policy and planning to the Commission through the annual budget and business planning process.

The ET is accountable to the Commission through corporate performance and risk reporting, and individual performance appraisal.

Delegated matter	Authority delegated to
Management of costs within budgets	
Individual non pay budget level	Budget holder
Re-allocation of budgets between costs centres during the financial years	ET
Allocation of budgets to new projects	ET

Delegated matter	Authority delegated to
Bank Accounts	
Authority to set up bank accounts	Commission
Authority to grant and maintain access to and set appropriate payment limit for BACS and other bank payment mechanisms	CEO
Non Pay Revenue and capital expenditure (all figures are net of VAT) (IPOS approval matrix. (Appendix B))	
Approval of purchase orders up to or equal to £5,000	Budget holders, delegated approvers and approvers as per Appendix B
PO's >£5,000 and up to or equal to £10,000 (in accordance with procurement requirements)	Budget holder
PO's over £10,000 and up to or equal to £50,000 (in accordance with procurement requirements)	ET
PO's over £50,000 (in accordance with procurement requirements)	ET and Chair
Approval of direct invoices (those not requiring a PO) up to or equal to £5,000	Budget holders, delegated approvers and approvers as per Appendix B
Approval of direct invoices (those not requiring a PO) >£5,000 and up to or equal to £10,000	Budget holder
Approval of direct invoices (those not requiring a PO) > £10,000 and up to or equal to £50,0000	ET
Approval of direct invoices (those not requiring a PO) > £50,0000	ET and Chair
Approval of invoices where there is a matched PO	Finance
Authorisation to release properly authorised payments (all figures are net of VAT)	
Authorisation of and payment of payroll	Head of Finance and CEO
Payment of purchase ledger suppliers	Head of Finance
Payment of purchase ledger suppliers over £75,000	CEO
Cash transfers between CLAE bank accounts	Head of Finance
Leases/Property MOTO	
Property MOTO	CEO
Property lease	DCLG
Equipment lease	CEO

Delegated matter	Authority delegated to
Organisation Structure and Remuneration	
Engagement of temporary staff and contractors	
Approval to engage agency workers	ET
Approval to engage consultants and interims	ET
Approval of solicitors contract	CEO
Engagement of solicitors (from contract) in relation to employment issues	Head of HR
Engagement of solicitors (from contract) in relation to jurisdictional issues	CEO and Directors
Engagement of counsel in relation to judicial review	CEO and Directors
Engagement of counsel in relation to employment matters	CEO and Directors
Other	
Overtime payment up to SCP29	ET
Eye Sight tests and corrective appliances	Line manager
Annual subscription to professional associations	Line manager
Joiners	
Authority to fill existing post in establishment	ET
Authority to fill a post or extend a fixed term at a cost that exceeds the budgeted sum.	ET
Authority to exceed establishment	DCLG
Authority to amend pay structure	ET
Major structural changes to pay and grading systems	DCLG
Change to individual pay grade	ET
Authority to complete payroll standing data forms affecting authorised starters	Head of HR
Leavers	
Authority to complete payroll standing data forms affecting leavers	Head of HR
Travel and other arrangements	
Travel and subsistence	
Authority to authorise travel and subsistence claims	Line manager
Compensations /special arrangements	
All severance payments including redundancy	DCLG
Sale and disposal off assets	

Delegated matter	Authority delegated to
Obsolete surplus to requirements or damaged	CEO
Write off and bad debts	
Bad debts	CEO
Fraud and abandoned claims for payment	CEO

APPENDIX B to Financial Instructions

IPOS Admin - Approval Matrix for PO requisitions/invoices

Budget Holder	T1	<=£5,000	> £5,000 to £10,000	> £10,000	Req Inputter	Delegated Approver	Req Approver 1	Req Approver 2
AO	201 Investigation Team 1	1 approver	1 approver	2 approvers	Team 1 co-ordinator	n/a	AO	Director of Investigations
AO	202 Investigation Team 2	"	"	"	Team 2 co-ordinator	n/a	AO	Director of Investigations
AO	203 Investigation Team 3	"	"	"	Team 3 co-ordinator	n/a	AO	Director of Investigations
AO	204 Investigation Team 4	"	"	"	Team 4 co-ordinator	n/a	AO	Director of Investigations
AO	205 Investigation Team 5	"	"	"	Team 5 co-ordinator	n/a	AO	Director of Investigations
AO	206 Investigation Team 6	"	"	"	Team 6 co-ordinator	n/a	AO	Director of Investigations
AO	207 Investigation Team 7	"	"	"	Team 7 co-ordinator	n/a	AO	Director of Investigations
AO	208 Investigation Team 8	"	"	"	Team 8 co-ordinator	n/a	AO	Director of Investigations
AO	209 Investigation Team 9	"	"	"	Team 9 co-ordinator	n/a	AO	Director of Investigations
Director Intake & Ass'ment	250 Assessment Team 1	1 delegated approver	1 approver	2 approvers	Team 1 co-ordinator	Assessment Team leader	Director Intake & Ass'ment	Chief Exec
Director Intake & Ass'ment	251 Assessment Team 2	"	"	"	Team 2 co-ordinator	Assessment Team leader	Director Intake & Ass'ment	Chief Exec
Director Intake & Ass'ment	252 Assessment Team 3	"	"	"	Team 3 co-ordinator	Assessment Team leader	Director Intake & Ass'ment	Chief Exec
Director Intake & Ass'ment	253 Assessment Team 4	"	"	"	Team 4 co-ordinator	Assessment Team leader	Director Intake & Ass'ment	Chief Exec
Director Intake & Ass'ment	254 Assessment Team 5	"	"	"	Team 5 co-ordinator	Assessment Team leader	Director Intake & Ass'ment	Chief Exec
Director Intake & Ass'ment	259 Director Intake & Ass'ment	1 approver	"	"	Any Team 1-5 co-ordinator	n/a	Director Intake & Ass'ment	Chief Exec
Head of P&C	300 LA Training Seminars	1 approver	1 approver	2 approvers	Team co-ordinator	n/a	Head of P&C	Chief Exec
Head of P&C	301 Policy & Comms	1 delegated approver	"	"	Team co-ordinator	Policy Manager / Comms Manager	Head of P&C	Chief Exec
Customer Services Manager	401 Intake team 1	1 delegated approver	1 approver	2 approvers	Admin Assistant	Intake Team Leader	Customer Services Manager	Director Intake & Ass'ment
Customer Services Manager	402 Intake team 2	"	"	"	Admin Assistant	Intake Team Leader	Customer Services Manager	Director Intake & Ass'ment
Customer Services Manager	403 Head of Intake	1 approver	"	"	Admin Assistant	n/a	Customer Services Manager	Director Intake & Ass'ment
Head of HR	802 Human Resources	1 approver	1 approver	2 approvers	HR Assistant	n/a	Head of HR	Chief Exec
IT Manager	803 IT	1 delegated approver	"	"	Bus. Support co-ordinator	IT Technician	IT Manager	Facilities Manager
Director Intake & Ass'ment	804 Legal	1 approver	"	"	Any Team 1-5 co-ordinator	n/a	Director Intake & Ass'ment	Chief Exec
Op' Support Manager	806 Finance	1 approver	"	"	Management Accountant	n/a	Head of Finance	Chief Exec
Op' Support Manager	807 Facilities	1 delegated approver	"	"	Bus. Support co-ordinator	n/a	Facilities Manager	Chief Exec
Op' Support Manager	849 Facilities & Estates General	1 delegated approver	"	"	Bus. Support co-ordinator	n/a	Facilities Manager	Chief Exec
Op' Support Manager	859 Coventry Accom & Off exp	1 delegated approver	"	"	Bus. Support co-ordinator	n/a	Facilities Manager	Chief Exec
Op' Support Manager	869 York Accom & off exp	1 delegated approver	"	"	Bus. Support co-ordinator	n/a	Facilities Manager	Chief Exec
Op' Support Manager	879 London Accom & off exp	1 delegated approver	"	"	Bus. Support co-ordinator	n/a	Facilities Manager	Chief Exec
Chief Exec	889 CS Secretariat	1 delegated approver	1 approver	2 approvers	Executive Assistant	Head of Finance	Chief Exec	Other Director
Chief Exec	899 Corp Services General	1 delegated approver	"	"	Executive Assistant	Head of Finance	Chief Exec	Other Director

NOTE - where the inputter and delegated approver are the same group (for example IT Technician or Operational Support co-ordinator), the same person cannot both input and approve the PO requisition.

Appendix C

Tendering and quotation limits (all figures are net of VAT)

Amount	Requirement	Delegation
<= £5,000	One written quotation	Anyone with delegated authority
>£5,000 - £10,000	Two written quotations	Budget holder
>£10,000 - £50,000	Three written quotations based on a specification brief	ET
>£50,000 <small>Note 1</small>	Three written quotations based on a specification brief	ET and Chair

Note 1 – Where a contract is estimated to be over the EU threshold then an EU compliant process needs to be adopted. (see 7.24)