

Meeting	SPA Authority Meeting
Date	26 May 2021
Location	Video Conference
Title of Paper	Police Scotland Scheme of Financial Delegation
Presented By	James Gray, Chief Financial Officer
Recommendation to Members	For Approval
Appendix Attached	Appendix A - Scheme of Financial Delegation

PURPOSE

The purpose of this report is to ask members to make a recommendation to the Authority to approve the proposed amendments to the Police Scotland Scheme of Financial Delegation.

This review covers the body of the document and the authorisation table to reflect SPFM, SPA current limits and governance framework and to align it to the new Purchase to Pay (P2P) practices. The review has not actively questioned the operational suitability of the given financial limits.

This paper is submitted to Members for approval.

1. BACKGROUND

- 1.1 The Police Scotland Scheme of Financial Delegation is a strategic framework that documents the financial delegation that flows down from Parliament to Scottish Government, to the Scottish Police Authority, to Police Scotland specific roles and forums.
- 1.2 It is not intended to detail delegations to nominated individuals, however it is important that those arrangements are documented and comply with the Schedule of Financial Delegation.

2. FURTHER DETAIL ON THE REPORT TOPIC

- 2.1 The current review includes the review of the body of the document and the authorisation table to reflect SPFM, SPA current limits and governance framework.
- 2.2 The proposed scheme assumes Purchase to Pay (P2P) is fully implemented. Given the time required to go through the necessary governance, it should be ready for publishing during May. At the time of publishing consideration will be given to the need to reflect the new and old parallel processes in an additional note depending on P2P progress.
- 2.3 Following approval the document will be widely socialised within Police Scotland and a section covering it will be added to the Budget Holder Training.
- 2.4 The Police Scotland Scheme of Delegation reflects the governance of Police Scotland financial matters but when appropriate relates to the wider SPA organisation including SPA Corporate and Forensic Services. This is the case for the Non Pay Expenditure approver roles and Matrix.
- 2.5 The document will be reviewed at least every 2 years.

2.6 The proposed amendments are:

Changes to main document	Page	Paragraph
<p>References to SPA governance documentation updated.</p> <p>The Scheme of Administration between the Scottish Police Authority and Police Scotland is obsolete and any references to this document have been amended.</p>	4	1.7 to 1.9
<p>Inclusion of Novel, Contentious or Repercussive statement and link to the new policy.</p>	4	1.10
<p>Inclusion of guidance on gifts made and received as per SPFM. Reference and link to register included.</p>	4	1.11 to 1.16
<p>Amended responsibilities of Directors.</p> <p>The head of commercial services role no longer exists and the heads of Procurement, Estates and Fleet have assume some of those responsibilities.</p> <p>The Appendices detailing the responsibilities of each director have been removed from this document as those were not directly relevant.</p>	N/A	N/A
<p>Inclusion of the devolution of budget responsibility.</p> <p>The following sections had been added:</p> <ul style="list-style-type: none"> -Budget holder -Accountability -Budget Holders Responsibilities -Approvers / Signatories <p>These sections have also been updated to reflect a paper approved by CFRB (05 March 2019) that replaced the old authorised signatory listings with the current Signatory Matrix.</p> <p>Section 6 covers the implications of the implementation of P2P and the new NPE Approver/Signatory Matrix embedded in the financial system approved by CFPB in January 2021.</p> <p>This document assumes that P2P is fully implemented given the time required to go through the necessary governance before publication.</p>	6	Sections 3,4,5,6,7

OFFICIAL

Changes to Committee Approval Matrix	Changes highlighted in yellow on the table
Processes	
<p>Inclusion of a new line to ensure the Non Pay Expenditure Approver Matrix has visibility and is properly reviewed, maintained and approved at the right level.</p> <p>The SPA corporate governance framework requires the Chief Executive to ensure that invoices are properly certified for payment.</p>	
Risk	
<p>Changed to reflect current practice and the role of SLB and ARB in the Police Scotland Risk Management Framework and escalation process.</p>	
<p>Inclusion of Change Portfolio risk register in line with the current structure of the Police Scotland Risk Management Framework.</p>	
Income	
<p>Added CFO Recommendation and Note to SPA Resources Committee and SPA Board.</p>	
Write offs	
<p>Bad Debt Write off cumulative approval limit for the CFO increased from £100k to £300k to reflect SPFM changes and as per updated SPA Governance Framework.</p>	
<p>Inclusion of Debt Write backs in line with write offs for clarification.</p>	
<p>Inclusion of stocks write offs aligned to Bad Debt write offs.</p>	
Budget	
<p>Additional CFO Recommendation for Budgetary Additions.</p>	
Property Leases	
<p>Clarification of distinction between leases where the Authority act as the Landlord and when the Authority is the Tenant.</p>	
<p>Change of approval route for leases to up to 5 years and £2million where the Authority is the Tenant to Chief Executive approval as per SPA Governance Framework. Previously between £0 t £1m was approved by CFPB and between £1m and £2m SPA Board.</p> <p>These changes have been made in accordance with the SPA Governance Framework and in consultation with Legal Services. There is now no delegation to PS only consultation to CFO and Head of Business.</p>	
<p>Inclusion of approval route for leases up to 5 years and £5million where the Authority is the Landlord. Chief Executive as Accountable officer approve as per SPA Governance Framework. Previously not showing.</p>	
<p>Guidance note updated to explain that all is subject to the proviso that accommodation to provide regional/national coverage require ministerial consent.</p>	

OFFICIAL

Changes to Committee Approval Matrix	Changes highlighted in yellow on the table
Non heritable property leases	
Change to limit £0 to £50k and 5years to CFPB Recommends and the Chief Executive as Accountable Officer approves from to original CFPB approval. As per SPA Governance Framework. From 50k -£1million and over 5 years changed to SG approval with no SPA Board intermediate approval level as per the SPA Scheme of Delegation.	
Contracts - Awards of works contracts.	
Updated to over £2 Million SG approval with no intermediary level of £2m to £4m to SPA Board to reflect SPA Governance Framework.	
Contract - Extensions	
Following Procurement advice has been changed to: £0 to £1m Head of Procurement approves and above £1M, Chief Executive as Accountable Officer approves. From the previous 4 tier structure that included SPA Board.	
Additional CFO Recommendation.	
Clarification: Only applies when the extension has been provided as part of an original contract already approved.	
Legal	
Updated guideline and clarification of the exclusion of expenses .	
Additional line for completeness covering £0 to £75k previously only visible in the Authorisation Matrix. Delegated authority limit for Head of Legal Services increased from £50k up to £75k, in line with the maximum for settlement costs and as previously agreed by CFO and Head of Legal Services.	
Clarification. There are different arrangements for the approval of SPA legal settlement and PS legal settlements. All settlements of legal actions against the SPA must be approved by the Legal Committee. All legal actions against the CC over the sum of £75,000 must be approved by the Legal Committee.	
Additional lines for regional assistance claims had been included for completeness based on the current Approval Matrix.	
Property	
Inclusion of a full section on Heritable Property Authorisation limits as per SPA Corporate Governance Framework. Police Scotland has no delegated authority to enter into property transactions. This is for information and completeness. Up to £1M Chief Executive approves routine purchases and disposals. Above £1M to SPA Board recommends and SG approval.	
Other	
<ul style="list-style-type: none"> • Inclusion of Banking arrangements and Salary Policy and Establishment for completeness. Clarification on the delegations related to establishment, including temporary increases for projects / initiatives, which are more important now that we have a balanced budget. • Inclusion of HMRC formal agreements. • Other notes for clarification. 	

OFFICIAL

Changes to Capital and Reform Approval Framework	Changes highlighted in yellow on the table
<p>The Capital and Reform section has been split from the main table.</p> <p>A column for the Chief Digital and Information Officer has been added to reflect the delegation assumed by this role.</p> <p>Lines have been aggregated together for simplicity with additional reform approval requirements showing in the notes. Overall limits remain the same and in line with SPA Governance framework.</p> <p>A new line for Potential Projects assessment has been included.</p> <p>The requirement for CFO Recommendation has been added.</p>	

Delegated Authority Matrix
<p>The current reference to the Delegated Authority Matrix has been replaced by the new Non Pay Expenditure Approver Matrix table as approved by CFPB in January 21.</p>

Consultation

2.7 The following individuals were consulted as part of the review of the Scheme of Financial Delegation.

Business Area	Details of Individual Consulted	Business Area Assessment
SPA	Hazel Rock (SPA) Susan Montgomery (SPA)	Alignment to SPA
Finance Transactions	Paul Colley Stephen Baillie	Further delegation and P2P implications. Signatory Matrix
Risk Management	Fiona Miller Laura Stewart	Risk Management
People and Development	Sonia Fitzgerald	non-compliance and disciplinary procedures
Strategy and Innovation	Kirsty Louise Campbell	KPIS
Audit and Assurance	Donna Adam	Internal Audit
Strategic Financial Planning and Budgeting	Chris Brown Kirsty Stanners,	Income Budget Holder responsibilities
Business Investment	Michael Steel	Capital and Reform
Statutory Reporting	David Christie	Write offs Leases Property

Procurement	Iain McKie Brian Kyle	Contracts
Legal Services	James Douglas Kenneth Gilluley	Legal limits
Legal Services	Jenifer Martin	Property, Lasses, Contracts
Financial Planning and Analysis	Graham D'Arcy	Salary Establishment Budget Holder
Business Intelligence	Rona Stewart	Signatory Matrix General Background
Finance Business Partners		Signatory Matrix Signatory List

3. FINANCIAL IMPLICATIONS

3.1 This paper propose changes to the Police Scotland Scheme of Financial Delegation which is a key financial control but there is no additional cost or budget implications.

4. PERSONNEL IMPLICATIONS

4.1 There are no direct personnel implications associated with this paper.

5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications associated with this paper.

6. REPUTATIONAL IMPLICATIONS

6.1 There are no reputational implications associated with this paper.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications associated with this paper.

8. COMMUNITY IMPACT

8.1 There is no community impact associated with this paper.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications associated with this paper.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this paper.

RECOMMENDATIONS

Members are requested to consider the contents of this paper and approve the proposed amendments to the Police Scotland Scheme of Financial Delegation.

POLICE SCOTLAND SCHEME OF FINANCIAL DELEGATION

VERSION 4

Version Control Table

Version	History of Amendments	Date
1.00	Initial approved version	March 2018
2.00	Capital / reform virement limit amended to align to revenue virement limit	27/09/2018
3.00	Financial policies approval delegated to the Accountable Officer. Availability of funds for contract awards delegation to CFO amended to the relevant budget holder and Head of Procurement.	21/08/2019
4.2	Updated for changes in Governance.	12/03/21

This scheme will be reviewed at least every two years

Contents	Page
1. Introduction	3
2. Police Scotland Scheme of Financial Delegation	5
3. The budget	6
4. Accountability	4
5. Budget holders' responsibilities	7
6. Approver / signatory	8
6.1 Non Pay Expenditure Approver / Signatory Matrix	8
6.2 Authorisers	9
6.3 Approvers /Signatories	10
7. The Chief Executive and Accountable Officer	12
8. The Chief Constable	12
9. Deputy Chief Constables	13
10. The Chief Financial Officer	13
11. Delegation absence and emergency provisions	14
12. Materiality	14
13. Implications of non-compliance	15
14. Working arrangements and dispute resolution.	15
15. Authorisation route for the commitment of expenditure	16

Appendix A: Committee approval matrix

Appendix B: Capital and reform authorisation framework

Appendix C: Non pay expenditure approver / signatory matrix

1 INTRODUCTION

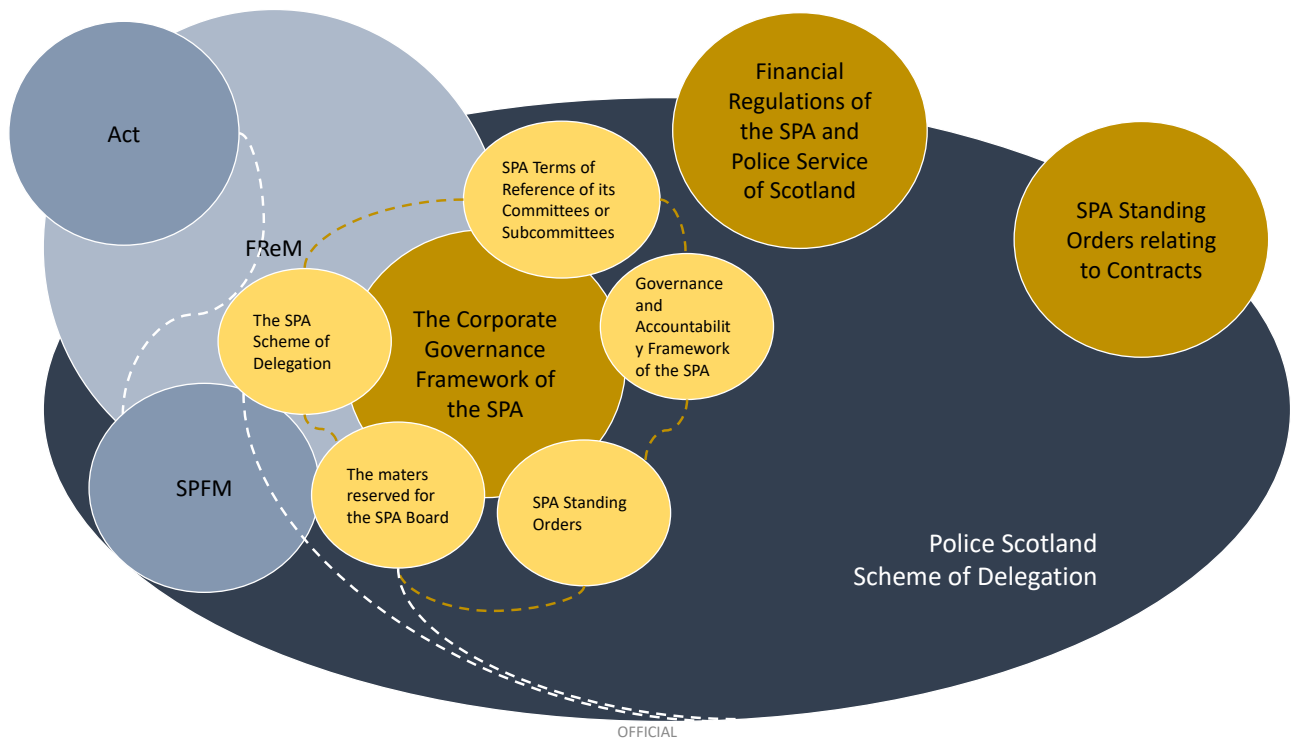
- 1.1 The Scheme of Financial Delegation (the Scheme) is required to be in place for Police Scotland as part of the processes which ensure efficient and effective governance of the Police service (the Service) in respect of financial matters.
- 1.2 The Scheme supports the efficient conduct of Police Scotland business by clearly articulating the nature and extent of the powers and responsibilities of staff and officers in respect of financial matters.
- 1.3 The Scheme sets out the delegation of functions by the Chief Constable to designated budget holders (Appendix C) and sets out the Committee approvals required for financial transactions and processes (Appendices A and B).
- 1.4 The scheme is a strategic framework that documents delegation to specific roles and forums. It is not intended to detail tactical delegations to nominated individuals. However it is important that those arrangements are documented and comply with The Scheme.
- 1.5 The Scheme should be read in conjunction with **the Police & Fire Reform (Scotland) Act 2012**.
- 1.6 The Act sets out the governance arrangements and the statutory framework for the delivery of police, fire and rescue services and appropriate scrutiny and oversight arrangements.
- 1.7 Section 6 of the Act establishes the Police Service of Scotland. The Act makes detailed provision for the appointment and terms of office for constables of the Service, and for the jurisdiction, powers, duties and other functions of those constables.
- 1.8 The limits within the Scheme are subject to the limits set by **The Corporate Governance Framework of the SPA**, and the **Scottish Public Finance Manual (SPFM)**.
- 1.9 The Corporate Governance Framework of the SPA describes how the authority works to deliver good corporate governance. It sets out the roles, responsibilities and procedures for the effective and

efficient conduct of the Authority's business and encompasses the following:

- Governance and Accountability Framework of the SPA
- The matters reserved for the SPA Board
- The SPA Scheme of Delegation including matters delegated to Police Scotland
- SPA Standing Orders and
- SPA Terms of Reference for its Committees or Subcommittees

1.10 Further to this, the Corporate Governance Framework of the SPA must be read in conjunction with the following documents:

- Financial Regulations of the SPA and Police Service of Scotland;
- SPA Standing Orders relating to Contracts



1.11 The Authority and the Service have no delegation in respect of novel or contentious matters, which are reserved for Scottish Government. The scheme of delegation will therefore not apply to any novel or contentious proposals. Should any such proposals be made, these must be presented to the Scottish Government for

approval. For further guidance see the Police Scotland **Novel Contentious or Repercussive Transactions policy**.

- 1.12 Police Scotland has no authority to make **Gifts** therefore the prior approval of the SG Finance Business Partner is required.
- 1.13 A gift made is defined as something voluntarily given or donated without the expectation of receiving anything in return and generally without preconditions. Gifts received can be defined as the donation of cash or other resources with a current market value.
- 1.14 In exceptional circumstances, gifts may be made and should be reported in notes to the annual accounts. Individual gifts of more than £250,000 should be noted separately.
- 1.15 Gifts made include payments to individuals, assets sold or transferred (including the sale or assignment of leases) at less than market value, income foregone or concessionary rates, the loan of an asset for its expected useful life.
- 1.16 Offers received of gifts, whether accepted or declined, require notification and registration. For further guidance please see the Gifts, Gratuities, Hospitality and Sponsorship Standard Operating Procedure and the following link for the **Gifts, Gratuities, Hospitality and Sponsorship Register**.
- 1.17 Gifts received do not need to be noted in the accounts unless there is a particular reason for bringing them to the attention of the Parliament. For further guidance see the SPFM Gifts section.

2 POLICE SCOTLAND SCHEME OF FINANCIAL DELEGATION

- 2.1 This Scheme of Financial Delegation sets out the Committee approvals required for financial transactions and processes (Appendices A and B) and the delegation of the authority to approve financial transaction down form the Chief Constable to designated officers and staff (Appendix C).

2.2 Delegation covers three aspects:

Delegation of:	
Commitment to incur expenditure	This would generally involve a financial commitment (e.g. purchase (order for) goods / services, enter into a lease, underwrite/guarantee a contract, write off obsolete stock or assets) Expenditure, in most respects, is committed through the approved procurement protocols.
Approval of purchase invoices for payment	The approver must confirm that the commitment has been authorised by the budget holder and that all the necessary components are in place (eg goods received) to make a payment.
Sign off / authorisation of sales invoices	The authoriser should be aware of the contract details and that in accordance with the SPFM, the standard approach to setting charges for public services is full cost recovery.

2.3 In general, delegation for financial commitment will flow to budget holders and be confirmed each year in a Letter of Budget Delegation. The letter of Budget Delegation template can be found in the PS Finance section of the intranet.

2.4 However there are some types of commitment or undertaking for which the delegation to approve these is reserved for Scottish Government, the SPA Board or another key forum/role. This will include strategic policy and processes like budget approval and high value financial commitments. See Appendices A and B for a full table.

3 THE BUDGET

3.1 The strategic direction, including the budget, and policy decisions of Police Scotland are determined by the Scottish Police Authority (SPA).

- 3.2 The responsibility for developing the budget lies with the Accountable Officer, the Chief Constable and the Director of Forensic Services. Once the budget is approved, it is delegated to nominated budget holders to be managed. The overall financial performance (versus budget) must be reported on a regular basis to the SPA Board and to the Scottish Government.
- 3.3 Police Scotland develops its detailed budget proposals in advance of the start of the financial year. The Chief Financial Officer presents a final budget proposal to the SPA Board for consideration and further recommendation to the SG for approval.
- 3.4 Once approved, the budget is delegated to nominated budget holders by a letter of budget delegation, to manage the budget and monitor spend against it.
- 3.5 The approved budget as confirmed in the Letter of Budget Delegation, represents the maximum resource available in the financial year concerned.

4 ACCOUNTABILITY

- 4.1 The delegation of any functions does not affect the overall accountability. All decisions taken by way of delegated authority powers must be exercised in accordance with this Scheme of Financial Delegation.
- 4.2 The governance arrangements set out by the Police Scotland Scheme of Financial Delegation, ensure compliance with the law, aim to work to the highest standards of integrity and in the public interest.

5 BUDGET HOLDERS' RESPONSIBILITIES

- 5.1 Police Scotland operates devolved budget management which places responsibility for the management of resources on those who have control over spending decisions. This means that budget holders are the responsible owners of the budget.
- 5.2 The budget holders are responsible for the spending of public money whilst managing the budget in order to deliver services, support performance and deliver Best Value

OFFICIAL

- 5.3 Subject to the provisions contained in this Scheme, each budget holder has responsibility for managing the financial implications of the following activities, in line with delegated budgets and in respect of the business area for which they are responsible.
- Managing all people, financial, ICT, corporate and other resources within his/her business areas;
 - Taking all decisions or actions, including the creation of procedures, necessary to implement a policy or decision of the Police Scotland Senior Leadership Board, or where relevant, the Scottish Police Authority;
 - Ensuring the division/department/unit delivers its activities within the budget allocated;
 - Submit financial plan and regular forecasts; and
 - Delegation of financial, budgetary and procurement responsibilities to appropriate levels within the division/department or unit.
- 5.4 The budget holder has authority to allocate, prioritise and make commitments to spend within a given budget. A tender exercise may be required if there is not an already agreed contract or designated supplier.
- 5.5 The budget holders may sub-delegate their delegated functions / responsibility. Responsibility to approve transactions may be further delegated to an approver / signatory for reasons of operational practicality. Budget holders will remain accountable for decisions taken by their sub-delegates and for the management of resources within budget.


6 APPROVERS/ SIGNATORIES

6.1 Non pay expenditure approver / signatory matrix

- 6.1.1 Delegation of the authority to approve financial transactions is given to a rank/role, it is uniform across divisions and is embedded in the core financial system. The financial limits are embedded in the system, are constant across divisions and subject to budget.

OFFICIAL

- 6.1.2 The Non Pay Expenditure Approver / Signatory Matrix (the Matrix) breaks Non Pay Expenditure (NPE) into categories by functional area to ensure correct accountability for approvals.
- 6.1.3 The Matrix is embedded in the core Financial System to ensure the correct segregation of duties between the approval and the completion of administrative tasks and provides a clear audit trail. Once a transaction is paid, the backup documentation and approval audit trail are contained within the system.
- 6.1.4 The approver roles in the system, clearly differentiate between approvers and other user roles. As users can only be assigned to one role, this drives and ensures the correct segregation of duties and a controlled environment to ensure the ongoing integrity of the control matrix.

Approver Roles		
Primary Approving Officer		Chief Constable Deputy Chief Constables Deputy Chief Officer
Secondary Approving Officer		Assistant Chief Constables PSoS Directors
Delegated Approving Officer		Chief Superintendent Superintendent Senior Management Team (SMT) of Directors Direct reports to SMT
Designated Approver		Business Managers and Business Support Managers

- 6.1.5 Business Support Managers and Administration Managers can be designated by Secondary Approving Officers as approvers within the limits specified in the Matrix. Any delegation of authority to approve financial transactions must be done at individual level and in writing.
- 6.1.6 The detail of the roles and approver limits is contained in the NPE Approver / signatory matrix and can be seen in Appendix C. The matrix is maintained and reviewed regularly by the Accounts Payable section of the Finance team.

6.2 Budget Holders as Authorisers

OFFICIAL

6.2.1 When authorising spend, the budget holders are allocating and prioritising budget, and making a commitment to spend. Authorisers are responsible for ensuring:

- They only authorise spending within their limit and the relevant budget and cost centres;
- that any spend which they authorise, has appropriate authorisation in line with the Scheme of Financial Delegation;
- that there has been appropriate involvement of the Finance team in any decisions made, particularly where the proposals are novel, contentious or repercussive;
- that an appropriate contract / framework is being used to purchase goods or services;
- that best value is being obtained by the transaction; and
- the propriety and regularity of the transaction which they authorise.

6.2.2 In the absence of an established contract, the authoriser must engage with Procurement to ensure procurement rules and regulations are followed.

6.2.3 In the absence of a set budget, the authoriser should seek a budget virement and confirm with the appropriate authority, as set in the Committee Approval Matrix (Appendix A).

6.2.4 Budget holders remain accountable for any decisions taken by their delegates.

6.3 **Approving Officers and Designated Approvers/Signatories**

6.3.1 All Approving Officers and Designated Approvers have delegated authority to sign off purchase orders and invoices for payment when expenditure is within budget and their given limits, and there is a signed contract with a supplier. The act of approving a PO is not that of allocating budget, it is the authorisation to pay the invoice given in advance, if the invoice matches the PO.

6.3.2 Prior to approving a PO or an invoice for payment, the approver/signatory must confirm that it is within budget, goods or services have been procured following Police Scotland's standard procurement process, the goods or services have been received in satisfactory condition and the invoice is accurate in price, quantity and all other respects.

Approvers / signatories	Segregation of duties	Accounts Payable
<p>Only “Chief Officers” DCC/ACC & DCO/Directors can delegate authority to approve to Administration and Business Support Managers</p> <p>Nomination is done in writing (e-form / e-mail).</p>	<p>Approvers are only allowed to undertake this function in PIM & E-Proc.</p>	<p>All invoices paid by Accounts Payable will be the subject of an electronic payment signal.</p> <p>This is an electronic goods receipt for PO transactions or in exceptional circumstances an electronic approval of an invoice.</p>
<p>There are consistent approval limits by “Rank”/Hierarchy across Police Scotland.</p>	<p>Approvers are not allowed to initiate transactions by raising POs, marking orders as receipt or raising invoices. They can only approve.</p>	<p>The approval is electronic in an E-Financials module (PIM/E-Proc) using the embedded NPE Approver / Signatory Matrix</p>
<p>The matrix drives the bulk of lower value approvals to the designated Administration or Business Support Managers.</p>	<p>Other Administrators are not able to approve Purchase Orders or Invoices.</p>	<p>The management of the invoice approval process is paperless and done through the E-Financials system.</p>
<p>Approval must be within budget limits and relevant cost centers.</p> <p>Any transaction approved must have appropriate authorisation in line with the Scheme of Financial Delegation.</p>	<p>Approvers as systems users are assigned to a role in E-Financials that enforces this segregation.</p> <p>Only the budget holder can authorise the allocation or prioritisation of budget.</p>	<p>Invoices are received via a third party system (Cloud Trade), who provides AP with an electronic file containing an Image that can be uploaded into E-Financials.</p>

6.3.3 The budget holder will retain accountability for the transactions entered into by their approvers/signatories.

- 6.3.4 The budget holder is ultimately responsible for the management and control of the total allocated budget to him/her including any sub delegation.

7 THE CHIEF EXECUTIVE AND ACCOUNTABLE OFFICER

- 7.1 The Chief Executive is appointed by the SPA (The Authority). The Chief Executive has been designated by Scottish Government as Accountable Officer for the Authority.
- 7.2 In this role, the Chief Executive is answerable to the Scottish Parliament and must ensure the propriety and regularity of the Authority's finances and that the resources of the Authority are used economically, efficiently and effectively.
- 7.3 The Chief Executive is authorised to approve arrangements, in accordance with section 83 of the Police and Fire Reform (Scotland) 2012 Act, between the Authority and the Chief Constable (or other authorised Police Scotland personnel) for the provision of assistance and/or staff to and from Police Scotland.

8 THE CHIEF CONSTABLE

- 8.1 The SPA appoints the Chief Constable, subject to approval by the Scottish Ministers. SPA also appoints the Deputy Chief Constable Designate and the Deputy and Assistant Chief Constables.
- 8.2 The Scheme or any direction or authorisation issued in terms of Section 18 of the 2012 Act (Delegation of Chief Constable's functions) do not affect the Chief Constable's statutory responsibility for carrying out delegated functions or their ability to carry out delegated functions.
- 8.3 In particular, the Chief Constable is responsible for the direction and control of the Police Service and for the day to day administration, including the allocation and deployment of resources received from the Authority.
- 8.4 The Chief Constable is supported by the chief police officers and certain senior members of police staff, whom together, form the

Force Executive. Individually they bring a wide range of professional expertise to strategy and policy-making.

- 8.5 The Chief Constable authorises and directs certain functions and financial responsibilities to be undertaken by Police Scotland Force Executive as detailed in this Scheme.
- 8.6 The **Deputy Chief Constable Designate** (DCC Designate) is delegated to carry out all functions of the Chief Constable where the office of Chief Constable is vacant, or where the Chief Constable is unable to carry out those functions by reason of being absent, on leave, etc. The current Deputy Chief Constable Designate is the DCC - People and Professionalism.

9 DEPUTY CHIEF CONSTABLES

- 9.1 The DCCs report directly to the Chief Constable. They are delegated to carry out all functions of the Chief Constable within their respective portfolios.
- 9.2 The Authority must appoint the Chief Constable, one or more Deputy Chief Constables, and one or more Assistant Chief Constables. The Authority must consult the Chief Constable before appointing a Deputy or Assistant Chief Constable.
- 9.3 Police Scotland has three Deputy Chief Constables and one Deputy Chief Officer covering the following areas:
- Deputy Chief Constable - Local Policing
 - Deputy Chief Constable - People and Professionalism
 - Deputy Chief Constable - Crime and Operational Support
 - Deputy Chief Officer - Corporate Services, Strategy and Change
- 9.4 **The Deputy Chief Officer** (DCO) is delegated to carry out all functions of the Chief Constable with respect to Corporate Services Functions. The DCO reports directly to the Chief Constable.

10 THE CHIEF FINANCIAL OFFICER

- 10.1 Subject to the provisions of this Scheme, the Chief Financial Officer (CFO) shall be responsible for the direction, management and administration of all financial matters relating to Police Scotland;

OFFICIAL

and for advising the Chief Constable and other members of the Force Executive on all financial matters relating to or affecting Police Scotland.

- 10.2 The CFO reports to the Deputy Chief Officer and has a separate reporting line to the SPA Chief Executive (as Accountable Officer), as well as to the Chief Constable. The CFO should consider whether a decision or action is material and/or exceptional.
- 10.3 The CFO is responsible for (*inter alia*) maintaining strong financial management, underpinned by effective financial controls. The CFO is responsible for maintaining the Scheme of Financial Delegation and to ensure the delegation operates effectively.

11 DELEGATION - absence and emergency

- 11.1 In the event that a budget holder or an authorised signatory with delegated authority or responsibility, is unavailable or is unable to carry out those functions by reason of being absent, on leave etc., he/she should nominate a deputy in writing (or e-mail). This should be for a specified finite period of time. The deputy will have and may exercise, delegated financial authority in their absence (during the period specified).
- 11.2 In the event of either the **threat level being increased to critical**, or if any other state of emergency occurs, the Scheme of Financial Delegation may be suspended in relation to expenditure incurred as a result of the threat / emergency. This must be agreed in advance by the Chief Constable and the Accountable Officer. All such expenditure shall be recorded against a specific cost code as set by Finance.
- 11.3 Police Scotland has no delegation for entering into novel, contentious or repercussive transactions and this cannot be assumed to change, in emergency circumstances, unless otherwise specified on short term guidelines published by Scottish Government to deal with that specific emergency.

12 MATERIALITY

- 12.1 Notwithstanding the terms of any delegation or responsibility granted under this Scheme, all material decisions shall be taken in consultation with the Force Executive. It is the responsibility of each

member or Deputy/Head of Department with sub-delegated functions or responsibility, to consider whether a decision or actions is material and as a consequence, should be considered by the Force Executive.

13 IMPLICATIONS OF NON COMPLIANCE

- 13.1 Failure to comply with the authorisation routes and limits as set out in the Scheme of Financial Delegation, and the associated appendices may result in disciplinary procedures in line with the Police Scotland Disciplinary procedure.
- 13.2 Sub-delegation of functions or responsibility may be revoked by the budget holder. Sub delegation will not prevent the delegator from also discharging those functions.

14 WORKING ARRANGEMENTS AND DISPUTE RESOLUTION

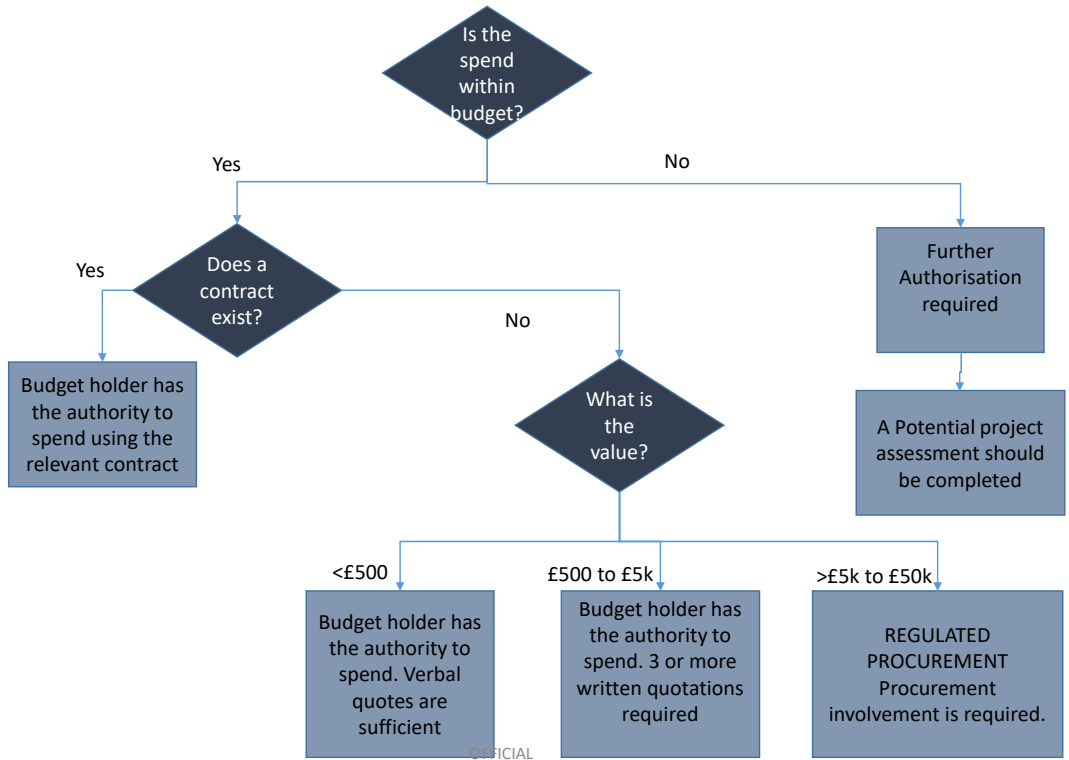
- 14.1 The Chief Constable will ensure that the policing of Scotland is undertaken with due regard to the policing priorities, the strategic police plan and any recommendations or guidance issued by the SPA.
- 14.2 Where appropriate, PS will seek approval for decision making from the SPA through the appropriate Committee, Subcommittee or the SPA Board and will provide sufficient materials to Members of the SPA in order to make fully informed decisions.
- 14.3 Materials will be transparent, evidence-based, will have been subject to appropriate consultation, and will align with and support the obligations placed on the SPA Accountable Officer.
- 14.4 Materials will be submitted in sufficient time to allow them to be fully reviewed and assessed and processed for decision making.
- 14.5 Police Scotland will ensure efficient and effective administrative arrangements are in place to facilitate decision making.
- 14.6 If there is a question or dispute on whether a decision taken or proposed to be taken by the Chief Constable contravenes the provisions of this scheme, the appropriate forum for resolution will be determined by the Chair of the SPA, the relevant Committee

Chair, and one further Member, in consultation with the Chief Constable and the SPA Accountable Officer.

15 AUTHORISATION ROUTE FOR THE COMMITMENT OF EXPENDITURE

- 15.1 The Scheme of Financial Delegation should be used to assess the levels of authorisation required for individual processes and transactions, with particular reference to commitments to incur expenditure or with potential to incur expenditure.
- 15.2 There are three key matters to be determined prior to concluding on the appropriate approval route for any given transaction:
- If the expenditure is not within budget, approval must be obtained following the Committee Approval Matrix (Appendix A)
 - If the expenditure is within budget and there is a compliant contract in place, the budget holder or delegated approver can raise a PO or sign the invoice.
 - If the expenditure is within budget but there is no compliant contract in place, different routes will be followed depending on the type of funding.
 - For Capital and Reform funding: The approval should follow the Capital and Reform Approval Framework prior to engaging with Procurement (Appendix B)
 - For Revenue funding: The approver should engage with Procurement to ensure that Procurement rules and regulations are followed. (Figure 1)
- 15.3 Figure 1 depicts the required consideration of each of the above matters and the impact on the remainder of the approval process.
- 15.4 Following on from an appropriate consideration of the type of spend, the approved route of authorisations based on Appendices A, B and C as applicable, must be followed.

Figure 1: Authorisation Route assessment



APPENDIX A: COMMITTEE APPROVAL MATRIX

Commitments or undertakings that are more fundamental to the business and the delegation to approve these is reserved for Scottish Government, the SPA Board or another key forum / role.

This document specifies the steps to approval within Police Scotland and provides information for the routes to follow within/through SPA to assist in planning but it is important to note that SPA may update/change approval routes and agree alternative delegation arrangements with Scottish Government. This table describes the route for approval but any further requirements like the obligation to obtain ministerial approval under certain circumstances are not reflected. To confirm arrangements within SPA / SG, the SFD should be read in conjunction with the SPA Corporate Governance Framework and SPFM.

Any Novel or Contentious proposals require SG advice and possible ministerial consent. These requirements are described in more detail in paragraph 1.10 of the main body of the scheme.

		Approval Required (Recommend, Note or Approve)													
		Budget Approval	Budget Holder ¹	Head of Business Area	PS Head of Procurement	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
Processes															
Strategic	Financial Strategy	x	x	x	x	Recommend	Recommend	x	Recommend	x	Recommend	x	Recommend	Approve	x
Policy	Financial Policies	x	x	x	x	Recommend	Recommend	x	Recommend	x	Recommend	Recommend	Recommend	Approve	x
Policy	PS Scheme of Financial Delegation	x	x	x	x	Recommend	Recommend	x	Recommend	x	Consult	x	Recommend	Approve	Consult
Procedure	Approver Matrix					Recommend	Recommend				Approve				
Budget	Approval of Annual Budget	x	Prepare	x	x	Recommend	Recommend	x	x	x	Recommend	x	Recommend	Recommend	Approve
Risk Management															
Risk	Departmental Risks	x	x	Approve	x	x	x	x	x	x	x	x	x	x	x
Risk	DCC / DCO Level Risk	x	x	Recommend	x	x	x	x	Approve	x	x	Note	x	x	x
Risk	Strategic / Corporate Risks	x	x	Recommend	x	x	x	x	Approve	Recommend	x	Note	x	x	x
Risk	Change Portfolio Risks	x	Note	Recommend	x	x	x	Approve	x	Recommend	x	x	x	x	x
Accounts	Approval of Annual Accounts	x	x	x	x	Recommend	x	x	x	x	Recommend	Recommend	x	Approve	x
KPIs	Approval of KPIs	x	x	Recommend	x	x	Approve	x	Note	x	x	x	x	x	x
Audit	Internal Audit Plan	x	x	x	x	x	x	x	x	Recommend	x	Recommend	x	Approve	x
GUIDANCE: The setting of income policy is the responsibility of the Scottish Government and the SPA, the application of the policy is a PSOS management decision. For further guidance see the Novel, Contentious or Repercussive Transactions Policy.															
Income Streams and Charges Levied															
Income	Policy for funding requests	N/A	x	x	x	Recommend	x	x	x	x	x	x	x	Approve	x
Income	Application of funding policy	N/A	x	x	x	Recommend	Approve	x	x	x	x	x	Note	Note	x
Income	New revenue generating initiatives	N/A	x	x	x	Recommend	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
GUIDANCE: Debt write offs can be the total in relation to a single customer (see single debtor account) or from a combination of customers on a total basis (see cumulative). For further guidance see the Income and Debt Management Policy															
Debt write off and write back (on a single debtor/creditor account)															
Debt w/o	£0 - £1,000 ¹	x	Recommend	Recommend	x	Approve	x	x	x	x	x	x	Note	x	x
Debt w/o	£1,000 - £25,000 ¹	x	Recommend	Recommend	x	Recommend	Recommend	x	x	x	Approve	x	x	x	x
Debt w/o	>£25,000	x	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
Debt write off and write back (cumulative and subject to individual limits above)															
Debt w/o	£0 - £300,000	x	x	x	x	Approve	Note	x	x	x	x	x	x	x	x
Debt w/o	>£300,000 ¹	x	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	Recommend	Approve	x
Stocks write off Total															
Stocks w/o	£0-£300,000	x	Recommend	Recommend	x	Approve	Note	x	x	x	x	x	x	x	x
Stocks w/o	>£300,000 ¹	x	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	Recommend	Approve	x

Approval Required (Recommend, Note or Approve)															
		Budget Approval	Budget Holder ¹	Head of Business Area	PS Head of Procurement	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
GUIDANCE: Budgetary virements involve transferring budget balances from an area of actual or forecast underspend, to an area of actual or forecast overspend within an individual budget holder's budget.															
Budget	Approval of Budgetary Virements														
Budget	£0-£100,000	N/A	Recommend	Approve	x	Note	x	x	x	x	x	x	x	x	x
Budget	£100,000 - £1,000,000	N/A	Recommend	Recommend	x	Note	Approve	x	x	x	x	x	x	x	x
Budget	>£1,000,000	N/A	Recommend	Recommend	x	Recommend	Recommend	x	Note	x	Recommend	x	Recommend	Approve	x
GUIDANCE: Budgetary additions involve requesting additional budget for the SPA as a whole.															
Budget	Approval of Budgetary Additions	N/A	Prepare	Consult	x	Recommend	Recommend	x	Recommend	x	Recommend	x	Recommend	Recommend	Approve
GUIDANCE: Total cost is understood as annual cost x contractual term of lease (years) i.e. Total minimum cost of Lease. Accommodation to provide regional/national coverage require ministerial consent.															
GUIDANCE: For Property / Accommodation leases when PS may act as a landlord refer to Legal services.															
Leases	Property / Accommodation leases as a tenant (total cash cost)														
Leases	£0 - £2,000,000 <5 years	YES	Recommend	Consult	x	Consult	Recommend	x	x	x	Approve	x	x	x	x
Leases	>£2,000,000	YES	Recommend	Consult		Consult	Recommend	x	x	x	x	x	Recommend	Approve	Approve
Property / Accommodation leases as a landlord															
Leases	£0 - £5,000,000 <5 years	YES	Recommend	Consult	x	Consult	Recommend	x	x	x	Approve	x	x	x	x
Leases	>£5,000,000	YES	Recommend	Consult		Consult	Recommend	x	x	x	x	x	Recommend	Approve	Approve
GUIDANCE: When a service contract features a lease see Procurement manual for the correct treatment as contract/lease															
Leases	Non-Property Leases (total cost)														
Leases	£0 - £50,000 AND <5 years	YES	Recommend	Consult	x	Consult	Recommend	x	x	x	Approve	x	Note	x	x
Leases	>£50,000 or >5 years	YES	Recommend	Consult	x	Consult	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
GUIDANCE: This relates to non-competitive actions, where procurement involvement is mandatory															
Contract	Non Competitive Action (NCA)														
Contract	£0 - £25,000 ^{2,3}	YES	Recommend	Recommend	Approve	x	Note	x	x	x	x	x	x	x	x
Contract	£25,000 - £1,000,000 ²	YES	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	Recommend	x	Note	x	Approve
Contract	>£1,000,000 ³	YES	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	Recommend	x	Recommend	Recommend	Approve
GUIDANCE: This relates to procurement tender exercises.															
Contract	Award of Goods & Services (total value)														
Contract	£0 - £5,000	YES	Approve	x	x	x	x	x	x	x	x	x	x	x	x
Contract	£5,000 - £500,000 ^{2,4}	YES	Recommend	Recommend	Approve	x	x	x	x	x	x	x	x	x	x
Contract	£500,000 - £1,000,000 ^{2,4}	YES	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	Approve	x	x	x	x
Contract	£1,000,000 - £2,000,000 ^{2,4}	YES	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	x	x	Recommend	Approve	
Contract	>£2,000,000 ^{2,4}	YES	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
Contract	Award of works (construction)														
Contract	£0 - £5,000	YES	Approve	x	x	x	Note	x	x	x	x	x	x	x	x
Contract	£5,000 - £500,000 ^{2,4}	YES	Recommend	Recommend	Approve	x	Note	x	x	x	x	x	x	x	x
Contract	£500,000 - £2,000,000 ^{2,4}	YES	Recommend	Recommend	x	Recommend	Recommend	x	x	x	Approve	x	x	x	x
Contract	>£2,000,000	YES	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
GUIDANCE: Note that this relates only to those contract extensions which have been procured as part of the original contract (e.g. a 3 year contract with an option for a further year). Other variations please seek advice from Procurement and Legal Services															
Contract	Contract Extension														
Contract	£0 - £1,000,000	N/A	Recommend	Recommend	Approve	x	x	x	x	x	x	x	x	x	x
Contract	>£1,000,000 ²	N/A	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	Approve	x	x	x	x

OFFICIAL

		Approval Required (Recommend, Note or Approve)													
		Budget Approval	Budget Holder ¹	Head of Business Area	PS Head of Procurement	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
		GUIDANCE: Excluding related expenses. Legal fees subject to approved budget.													
		All legal settlements against SPA and all settlements against the CC above £75,000 must be approved by the legal Committee. Consideration should be given to whether these transactions are Novel, Contentious or Repercussive.													
Legal	Settling Legal Actions against the SPA / CC														
Legal	£0 - £75,000		Approve	x	x	Note	x	x	x	x	x	x	x	x	x
Legal	£75,000 - £250,000	N/A	Recommend	Recommend	x	Note	Recommend	x	x	x	Approve	x	x	x	x
Legal	>£250,000	N/A	Recommend	Recommend	x	Note	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
		Regional assistance claims													
Legal	£0 - £75,000		Approve	x	x	Note	x	x	x	x	x	x	x	x	x
Legal	£75,000 - £250,000	N/A	Recommend	Recommend	x	Note	Recommend	x	x	x	Approve	x	x	x	x
Legal	>£250,000	N/A	Recommend	Recommend	x	Note	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
		GUIDANCE: Larger capital projects require BJC approved by SG. Authority for purchase and sales to provide regional/national coverage require ministerial consent													
		Police Scotland has no delegated authority to enter into property transactions. This is for information only.													
Property	Property Authorisation (Heritable)														
Property	Routine purchase														
Property	£0 - £1,000,000	x	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	Approve	x	x	x	x
Property	>£1,000,000	x	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
		GUIDANCE: All property for disposals have to be declared surplus by SPA Resources Committee/Board prior to disposal Where an offer is less than market value (PS selling) SG consent is required. Where there is a sale of more than one property to the same buyer in one year full SPA Board consent is required. Authority for purchase and sales to provide regional/national coverage require ministerial consent													
Property	Routine disposal (sale price)														
Property	£0 - £1,000,000	x	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	Approve	x	x	Note	Note
Property	>£1,000,000	x	Recommend	Recommend	Recommend	Recommend	Recommend	x	x	x	x	x	Recommend	Recommend	Approve
Property	Non routine disposal	x	Recommend	Recommend	Recommend	Recommend	Recommend				Recommend			Recommend	Approve
Notes															
		1 In line with the Income and Debt Management Policy, the Financial Transactions Lead can approve individual proposed debt write-offs of up to £250, and the Financial Controller can approve individual proposed debt write-offs of up to £1,000. Single balances >£25,000 included in a cumulative write off proposal, should also be reported separately to the accountable officer for approval.													
		2 Procurement involvement in these contracts / transactions is mandatory													
		3 Note that the relevant budget holder will be responsible for confirming the availability of budget in relation to the spend													
		4 Note that any new business initiatives will be approved by the Director of Change rather than the CFO. The CFO will approve any BAU business cases.													
Terminology															
Note	This group will be provided with the update / decision in relation to a process or project. This update may be retrospective.														
Consult	This group will be asked to input to the design or detail of a proposal / decision / project.														
Recommend	This group will be provided with the detailed paper and asked to propose that the decision / project / expenditure is progressed to the next level. This update must be in advance of the activity being undertaken. There may be several "Recommend" groups, and any one of these can stop the progress of an item.														
Approve	This group are ultimately responsible for the decision. This update must be in advance of the activity being undertaken. There should only ever be one single "Approve" decision made.														

Banking Arrangements

The Chief Financial Officer is responsible for ensuring that arrangements are made for the provision of banking services for the Organisation and that they comply with the Scottish Government requirements.

The Organisation's Accountable Officer and CFO are permitted to open bank accounts in the name of the Organisation. They will advise the bankers in writing of the conditions under which each account will be operated, the limits to be applied to any overdraft and any limitation on single signatory payments. All funds will be held in accounts in the name of SPA.

The CFO will advise the bankers in writing of any alteration in the conditions of operation of bank account.

Salary Policy and Establishment

1. Salary Policy - Senior officers and all other officers

The Police Negotiating Body (PNB) negotiates the terms and conditions (pay policy) for police officers in Scotland and makes recommendations to Scottish ministers. The PNB comprises two 'sides', the Staff Side and the Official Side, an Independent Chair and an Independent Secretariat. The Staff Side comprises representatives of the federated ranks, the superintending

OFFICIAL

ranks and chief officers. The Official Side comprises representatives of the Scottish Police Authority (SPA) and Police Scotland and Scottish Ministers. The negotiating process involves negotiation, conciliation and arbitration. Any PNB agreement must be approved by Scottish Ministers.

2. Salary Policy - Police staff

The Scottish Police Authority and Police Scotland negotiate pay settlements in line with public sector pay policy (PSPP). Negotiations take place with the relevant trade unions. All negotiated pay will depend on the funding envelope available and is primarily dependent on the level of grant-in-aid (GiA) provided by the Scottish Government and agreed as part of the annual budget.

3. Establishment - Police Officers and Staff

The Chief Constable requests a set number of officers and staff as part of the budget process. For SPA Corporate and Forensic Services, the SPA Chief Executive and the Director of Forensic services make a similar request for a set number of staff as part of their budget process.

This is presented to the Accountable Officer and SPA Board who recommend the budget for approval by the Scottish Government. The Budget is approved in late March every year.

No individual in the organisation has delegated authority to create new posts where there is insufficient budget within the organisation to do so, without first seeking approval in writing, from the Accountable Officer. Any temporary increases in establishment levels (eg as part of budgeted reform-funded activities), must set out the timescales and the plans to terminate those arrangements. It is important to consider and take account of, the recurring cost of all such arrangements and no commitment to recruit (temporary or permanent) may be undertaken without considering the implications for recurring funding.

HMRC

The Chief Financial Officer has authority to sign formal agreements with HMRC (eg PAYE settlement agreement). This authority is delegated to the Financial Controller for operational reasons.

OFFICIAL

APPENDIX B: CAPITAL AND REFORM AUTHORISATION FRAMEWORK

All business as usual expenditure will be captured through the budget setting process. Business Cases are required for any new initiatives. The limits below relate to annual expenditure; however any business case with an expected lifetime expenditure of £5m or more must also be approved by the Resources Committee. See SPA Scheme of Financial Delegation.

Where a reform funding request raises matters of policy which would be of interest to the Board, SPA SMT/Change Board will refer the business case to the Board for approval. If the Board duly formally approves the business case, the Authority will thereafter refer it to the Scottish Government for approval.

The Reform referral process will be led by Police Scotland who will maintain a record of all such referrals.

	Capital and Reform governance	Budget Approval	Budget Holder ¹	Head of Business Area	CDIO Chief Digital Information Officer	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
	Potential Project Assessment														
C&R	£0 - £100,000	x	x	Note	Approve	x	Note	Note	x	x	Approve ¹	x	x	x	Approve ¹
C&R	>£100,000	x	x	Note	Approve	Recommend	x	Note	x	x	Approve ¹	x	x	x	
	Business Justification case														
Reform (Research & Development)	£100,000 - £500,000	x	x	Note	Approve	Approve	Note	Note	x	x	Approve ¹	x	x	x	Approve ¹
C&R	£100,000 - £500,000	x	x	Note	x	Recommend	Note	Approve	x	x	Approve ¹	x	x	x	Approve ¹
C&R	£500,000 - £1,000,000	x	x	Note	x	Recommend	Note	Recommend	x	x	Approve	x	x	x	Approve ¹
C&R	£1,000,000 - £2,000,000	x	x	Note	x	Recommend	Note	Recommend	x	x	x	x	Recommend	Approve	Approve ¹
C&R	>£2,000,000	x	x	Note	x	Recommend	Note	Recommend	x	x	x	x	Recommend	Recommend	Approve
	Initial Business Cases														
C&R	£0 - £100,000	x	x	Note	Approve	x	Note	Note	x	x	x	x	x	x	x
C&R	£100,000 - £1,000,000	x	x	Note	x	Recommend	Note	Approve	x	x	x	x	x	x	x
C&R	>£1,000,000	x	x	Note	x	Recommend	Note	Approve	x	x	x	x	Note	x	x
	Full Business Cases														
C&R	£0 - £100,000	x	x	Note	Approve	x	Note	Note	x	x	Approve ¹	x	x	x	Approve ¹
C&R	£100,000 - £500,000	x	x	Note	x	Recommend	Note	Approve	x	x	Approve ¹	x	x	x	Approve ¹
C&R	£500,000 - £1,000,000	x	x	Note	x	Recommend	Note	Recommend	x	x	Approve	x	x	x	Approve ¹
C&R	£1,000,000 - £2,000,000	x	x	Note	x	Recommend	Note	Recommend	x	x	x	x	Recommend	Approve	Approve ¹
C&R	>£2,000,000	x	x	Note	x	Recommend	Note	Recommend	x	x	x	x	Recommend	Recommend	Approve
Notes															
	¹ Approval only required if Reform.														
Terminology															
Note	This group will be provided with the update / decision in relation to a process or project. This update may be retrospective.														
Consult	This group will be asked to input to the design or detail of a proposal / decision / project.														
Recommend	This group will be provided with the detailed paper and asked to propose that the decision / project / expenditure is progressed to the next level. This update must be in advance of the activity being undertaken. There may be several "Recommend" groups, and any one of these can stop the progress of an item.														
Approve	This group are ultimately responsible for the decision. This update must be in advance of the activity being undertaken. There should only ever be one single "Approve" decision made.														

APPENDIX C: NON PAY EXPENDITURE (NPE) APPROVER / SIGNATORY MATRIX

Only the budget holder can authorise the allocation or prioritisation of budget. Any transaction approved must have appropriate authorisation in line with the Scheme of Financial Delegation and as per the limits in Appendix A and B.

Approval must be within budget limits and relevant cost centres.

NON PAY EXPENDITURE (NPE) APPROVER / SIGNATORY MATRIX														
<i>AUTHORISERS MUST ENSURE THAT ALL PURCHASE LEDGER NON PAY EXPENDITURE IS WITHIN BUDGET</i>														
	ACCOUNTABLE OFFICER	PRIMARY "NPE APPROVING" OFFICER					SECONDARY "NPE APPROVING" OFFICER			DELEGATED "NPE APPROVING" AUTHORITY				
	SPA Chief Executive	Chief Constable	Deputy Chief Constable: Local Policing	Deputy Chief Constable: Crime & Operational Support	Deputy Chief Constable: People & Professionalism	Deputy Chief Officer: Corporate Services, Strategy & Change	Assistant Chief Constables	PSoS Directors:	Chief Superintendent	Superintendent	SMT of Directors	Direct Reports of SMT Member	Business Support and Administration Managers (Designated by Secondary Approving Officers)	
	Delegate: ?	NPE Approving Delegate: Deputy Chief Officer	NPE Approving Delegate: Fellow DCC			NPE Approving Delegate: Chief Financial Officer	NPE Approving Delegate: Fellow ACC	NPE Approving Delegate: Fellow Director	NPE Approving Delegate: Fellow Chief Superintendent	NPE Approving Delegate: Fellow Superintendent	NPE Approving Delegate: Fellow SMT Member	NPE Approving Delegate: Fellow SMT Direct Report	N/A	
	Non Functionally Owned Expenses	No Limit	4,000,000	1,000,000	1,000,000	1,000,000	2,000,000	250,000	250,000	50,000	30,000	50,000	30,000	5,000
FUNCTIONALLY OWNED EXPENDITURE	Estates	No Limit	4,000,000				2,000,000		Chief Financial Officer: 1,500,000			Head of Estates: 1,000,000	Estates Senior Managers/SMT: 500,000	Estates Managers: 50,000
	IT	No Limit	3,000,000				1,500,000		Chief Digital & Information Officer: 1,000,000			Heads of IT: 500,000	IT Senior Managers: 50,000	IT Managers: 5,000
	Legal	No Limit	2,000,000			1,000,000						Head of Legal Services: 250,000	Principal Solicitor: 50,000	
	HR	No Limit	2,000,000			1,000,000			Director of People & Development: 500,000			Head's of HR: 250,000	HR Senior Managers: 50,000	HR Managers: 5,000
	Finance	No Limit	3,000,000				1,500,000		Chief Financial Officer: 1,000,000			Head's of Finance: 500,000	Finance Senior Managers: 50,000	
	Fleet	No Limit	2,000,000				1,000,000		Chief Financial Officer: 500,000			Head of Fleet, Fleet Manager: 250,000	Vehicle Maintenance Manager, 10,000	Workshop Supervisor, Charge Hand: 5,000

As at January 2021