

TODMORDEN TOWN COUNCIL – OFFICER SCHEME OF DELEGATION

Description	Comments	Delegations
Payments		
Debit Card	A debit card, so all transactions come straight out of bank account.	TC/RFO – limit £1,000 ATC – limit £250 AA limit £100
Raising Purchase orders	Enables works to be ordered Improves budget control P.O. can only be agreed within set previously agreed budgets. Petty cash imprest restoration	TC/RFO with Chair of GP up to £4,999 per order TC/RFO up to £1,000 per order ATC up to £250 per order TC/RFO up to £200
Authorising Payments	Payments should only be authorised supported by a signed Purchase Order.	TC/RFO with Chair of GP up to £4,999 TC/RFO – up to £1000 ATC – up to £250
Transfer between bank accounts	Flexibility to move monies to maximise interest	TC/RFO Up to £10,000 per transaction
Virements of budgets with no increase in overall budget requirement	From Budget Heading to another Budget Heading Within budget headings	TC/RFO with Chair of GP up to £4,999 TC/RFO up to £2,500 TC/RFO up to £4,999
Increase of Budget from General Revenue Reserve for Emergency expenditure only	To meet additional requirements in an Emergency	TC/RFO with Chair of GP to authorise up to £10,000 to be taken from Reserves
Bank account signatories- cheques, standing orders and Direct debits	To provide control over authorising regular payments	Chair Full Council, Chair GP, Vice Chair of GP, and TC/RFO
Internet BACS payments for bank account(s) – less than £5000.00	To make single authority payments to include payments made by external accountants.	All payments to be authorised before payment made and to be made under the separation of duties. Payments can only be physically made by the TC/RFO and second signatory above £1000.
Internet BACS payments for bank accounts(s) – more than £5000	To make double authority payments.	All payments to be posted on the bank by the TC/RFO .Secondary approval needed by one of the account signatories listed above.