



Powers Specifically Delegated to the Responsible Financial Officer

Thurston Parish Council

Paper: Powers delegated to the Responsible Financial Officer (RFO)

Reason: Approval of the powers to be delegated to the RFO

Approving Body: Full Council

Period covered: 1st April 2026 to 31st March 2027

Presented to Council: Full Council 6th May 2026

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Author: Clerk to the Council

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POWERS SPECIFICALLY DELEGATED TO THE RFO

This Scheme of Delegation does not delegate any matter:

- Reserved by lay and/or
- Which by lay may not be delegated to a Councillor and/or Officer.

The powers and duties set out in this scheme are delegated to the Responsible Financial Officer.

1. Responsible Financial Officer

- 1.1 All delegated functions shall be deemed to be exercised on behalf of and in the name of the Council.
- 1.2 The RFO will exercise these powers in accordance with:
 - Approved budgets
 - The Council's Financial Regulations
 - The Council's Contract Procedure Rules
 - The Council's Procurement Strategy
 - The Council's Policy Framework and other adopted policies of the Council
 - All statutory common law and contractual requirements
- 1.3 The RFO will act in all cases where any legislation requires the designation of such an Officer.
- 1.4 The RFO will be responsible for the Parish Council's accounting procedures in accordance with the Accounts and Audit Regulations in force at any given time.

2. Extent of Delegation

The RFO has the delegated authority to undertake the following matters on behalf of the Council:

- 2.1 Incur expenditure on items where the Council (or the appropriate Committee under delegated powers) within a budget approved by the Council has agreed the expenditure:
 - Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:
 - the council for all items over £2,000;
 - the Clerk for any items below £2,000.
- 2.2 In conjunction with the Chair and a member of the Policy and Resources Committee, investing the Council's monies on condition that such monies are appropriately invested with the Council's appointed bankers or a reputable building society.
- 2.3 To spend up to £500 for additional audit work as required by the External Auditor (in excess of this sum the RFO shall act after consultation with the Chair and Vice-Chair of the Council).
- 2.4 To spend, in cases of extreme risk to the delivery of council services, the RFO may authorise revenue expenditure on behalf of the council which in their judgement it is necessary to carry out.
- 2.5 Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £5,000. The RFO shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.

- 2.6 The RFO shall have delegated authority to authorise the payment of items only in the following circumstances:
- a) If a payment is necessary to avoid a charge to interest under the Late Payment of Commercial Debts (Interest) Act 1998, and the due date for payment is before the next scheduled Meeting of council, where the Clerk / RFO certifies that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council;
 - b) An expenditure item authorised under d below (continuing contracts and obligations) provided that a list of such payments shall be submitted to the next appropriate meeting of council; or
 - c) fund transfers within the councils banking arrangements up to the sum of £50,000 provided that a list of such payments shall be submitted to the next appropriate meeting of council.
 - d) For each financial year the RFO shall draw up a list of due payments which arise on a regular basis as the result of a continuing contract, statutory duty, or obligation (such as but not exclusively, Salaries, PAYE and NI, Superannuation Fund and regular maintenance contracts and the like for which council may authorise payment for the year provided that the requirements of Financial Regulation 4.2 are adhered to, provided also that a list of such payments shall be submitted to the next appropriate meeting of council.

3. Staffing

- 3.1 Day to day supervision and control of the Newsletter Editor employed by the Council.

4. Written Records

The Openness of Local Government Bodies Regulations 2014 (2014 SI No. 2095), which came into force on 6 August 2014, require a written record to be kept of certain decisions made by an officer of a parish council acting under delegated powers. The Clerk will keep a log of all decisions made under delegated powers and will arrange for these to be made open for public inspection via the Council website.