

## SECTION B: EXPENDITURE

To make decisions and approve expenditure relating to the functions of Bradford Children's Trust providing:

- that the sum expended is within the approved budget for Bradford Children's Trust; and
- the amount in relation to any single matter over £5,000,000 is approved by the Bradford Children's Trust Board.

	<b>Delegation subject area</b>	<b>Delegated to (Officer level)</b>
1.	<p>Subject to there being an approved budget, and in accordance with financial regulations, make purchases of goods and services within the delegations listed.</p> <p>(Refers to all methods of expenditure including spend on P-cards and use of cash)</p>	<p>Chief Executive – up to £5m.</p> <p>Executive Director of Finance and Resources – up to £2.5m (including payroll).</p> <p>Executive Director of Social Care and Practice – up to £1m (£5m when deputising for Chief Executive).</p> <p>Director – up to £500,000</p> <p>Assistant Director – up to £250,000</p> <p>Head of Service – up to £50,000</p> <p>Other budget managers based on defined role (Expected to be at Service Manager level, unless pre-approved business requirement by improvement panel (to be established)) – up to £25,000*</p> <p>Team Manager spend delegation – aligned to operational decision making, in exceptional circumstances (as described at s.17, Children's Act 1989):</p> <ul style="list-style-type: none"> <li>• Emergency Subsistence / S17 payment up to £100 as a one-off payment.</li> <li>• Emergency transport payment up to £100 as a one-off payment.</li> </ul> <p><b>The limits are the total value of the cost commitment, over the life of the expenditure and life of the contract. The cumulative cost, which may exceed one year, will determine the threshold to be applied.</b></p> <p>*List of the specific roles for 'other budget managers with the 25k limit requires extraction from the Establishment list with HR. Currently this is not defined and requires cross-referencing to relevant cost centers and system limits (SAP).</p>

	Delegation subject area	Delegated to (Officer level)
2.	<p>Agree external placements for individual children.</p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• New external residential placement approvals.</li> <li>• New parent and child residential placement approvals</li> <li>• New IFA placement approvals</li> <li>• New secure placement approvals</li> <li>• New supported accommodation approvals</li> <li>• Unregulated placements</li> <li>• Approvals for changes to existing external placements including price changes and any extension to placement dates.</li> </ul>	<p>Chief Executive – up to £5m.</p> <p>Executive Director of Social Care and Practice – up to £2.5m (£5m when deputizing for Chief Executive).</p> <p>Assistant Director Corporate Parenting – up to £500,000 in consultation with Executive Director of Social Care and Practice or in emergency situations when acting up in deputising for Executive Director of Social Care and Practice. Sign off must note that the Assistant Director is “Acting” as per legal requirement.</p> <p>Assistant Director – up to £100,000 for IFA placements. (This is the total value of commitment, over the life of the expenditure).</p> <p>Specific Categories of placement:</p> <p>Executive Director of Social Care and Practice to approve all secure placements.</p> <p>Executive Director of Social Care and Practice to approve all unregulated arrangements (Assistant Director can approve up to £500,000 when deputizing for Executive Director).</p> <p><b>The cumulative cost commitment for an individual child, particularly where a placement may exceed one year, will determine the threshold to be applied. <sup>2</sup></b></p> <p><sup>2</sup> At the point the cumulative cost of a placement is expected to exceed £500,000 this should be referred to the appropriate Executive Director.</p>
3.	<p>Approval of budget virements</p> <p>(movement of budget between services and / or subjective expenditure groups)</p>	<p>Chief Executive over £1m.</p> <p>Executive Director of Finance and Resources – up to £1m.</p> <p>Executive Director of Social Care and Practice and Director – up to £500,000 (over £500,000 when deputising for the Chief Executive).</p> <p>All in consultation with Executive Director of Finance and Resources / Assistant Director of Finance.</p>

	Delegation subject area	Delegated to (Officer level)
4.	Approval to bid and accept external revenue resources (and associated conditions).	<p>Chief Executive over £1m.</p> <p>Executive Director of Finance and Resources – up to £1m.</p> <p>Executive Director – up to £500,000 (over £500,000 when deputising for Chief Executive).</p> <p>Director – up to £500,000.</p> <p>Assistant Director – up to £250,000.</p> <p>Head of Service – up to £100,000.</p> <p>All in consultation with Executive Director of Finance and Resources / Assistant Director of Finance.</p> <p><b>The cumulative value of the bid, which may exceed one year, will determine the threshold to be applied.</b></p>

## SECTION C: CONTRACTING

To approve tender strategies and award contracts in accordance with the procurement procedures where the supplies, materials or services to be purchased or the works to be executed are above the UK Procurement thresholds in value, **over the contract length.**

The thresholds are now expressed inclusive of VAT, not net of VAT, reflecting a change in practice resulting from the UK's independent membership of the WTO Government Procurement Agreement. This change means that the thresholds have, in effect, been reduced.

The new thresholds (inclusive of VAT) applying from 1 January 2022 are:

**PUBLIC CONTRACTS**

Works: £5,336,937

Services and Supplies (central government authorities): £138,760 Services and Supplies (other public sector authorities): £213,477

The Light Touch Regime services thresholds are unchanged at £663,540 (Public Contracts) but are now inclusive of VAT.

All contracting activity must comply with Trust contract standing orders.

Delegation subject area	Delegated to (Officer level)
Make decisions and approvals subject to specified terms and conditions as detailed in the documentation.	
1.	<p>Approving contracts above the value of UK procurement thresholds and also jointly in accordance with financial regulations.</p> <p>Trust Board over £5m in consultation with Chief Executive and the Finance lead.</p> <p>Chief Executive – up to £5m</p> <p>Executive Director of Finance and Resources – up to £2.5m</p> <p>Executive Director of Social Care and Practice – up to £1m (£5m when deputizing for Chief Executive).</p> <p>Director – up to £1m</p> <p>Assistant Director – up to £500,000</p> <p>Head of Service – up to £100,000</p> <p>All in consultation with Executive Director of Finance and Resources / Assistant Director of Finance.</p>
2.	<p>Approving contracts up to the value of UK procurement thresholds.</p> <p>Within expenditure delegation limits in section B above.</p>

3.	Submitting bids to external organisations up to UK procurement thresholds in accordance with and also, jointly in accordance with financial regulations.	<p>Within expenditure delegation limits in section B above.</p> <p>All in consultation with Executive Director of Finance and Resources / Assistant Director of Finance.</p>
<p><b>Contract extensions</b>  Contracts shall only be amended or extended where:</p> <ul style="list-style-type: none"> <li>i. the Contract permits the amendment and / or extension.</li> <li>ii. it is in accordance with Public Sector Procurement Regulations (as amended and / or any successor legislation); and</li> <li>iii. approval is sought in accordance with the Scheme of Delegation.</li> </ul>		
4.	Approval of contract extension.	<p>Trust Board over £5m in consultation with Chief Executive and the Finance lead.</p> <p>Chief Executive – up to £5m</p> <p>Executive Director of Finance and Resources – up to £2.5m</p> <p>Executive Director of Social Care and Practice – up to £1m (£5m when deputising for Chief Executive)</p> <p>Director – up to £500,000</p> <p>Assistant Director – up to £250,000</p> <p>Head of Service – up to £50,000</p> <p>All in consultation with Executive Director of Finance and Resources / Assistant Director of Finance up to £500,000.</p>

## SECTION D: DEBTS

To write off any individual debts of income (including any associated court costs and bailiff fees) within the Trust, and after consultation with the Executive Director of Finance and Resources which in the opinion of the Executive Director of Finance and Resources or Assistant Director of Finance if so nominated, is considered to be uneconomical to collect or is irrecoverable.

	<b>Delegation subject area</b>	<b>Delegated to (Officer level)</b>
1.	Write-off debts over £50,000 for each debtor.	Executive Director of Finance and Resources in negotiation with Chief Executive.
2.	Write-off debts up to £50,000 for each debtor.	Executive Director of Finance and Resources – sub-delegated to the Assistant Director of Finance.

## SECTION E: INCOME

Administer and collect income in relation to the budgets for which they are responsible and in accordance with procedures.

	<b>Delegation subject area</b>	<b>Delegated to (Officer level)</b>
1.	<p>Request invoicing for confirmed contributions and formally agreed charges.</p> <p>Agreements for contributions and charges should be secured in writing from paying body, prior to service commencement.</p> <p>Invoicing for recovery of overpayments (staff, carers, families) should be stipulated in contracts and / or financial agreements to pay.</p>	<p>Chief Executive up to £5m.</p> <p>Executive Director of Finance and Resources – up to £2.5m</p> <p>Executive Director of Social Care and Practice – up to £1m (£5m when deputising for Chief Executive)</p> <p>Director and Assistant Director – up to £500,000</p> <p>Head of Service up to £100,000</p> <p>Budget manager up to £50,000</p> <p>All in consultation with Executive Director of Finance and Resources / Assistant Director of Finance.</p>
2.	<p>Instruct Bradford MDC to take action to recover debts (related to the Trust).</p>	<p>Executive Director of Finance and Resources sub-delegated to the Assistant Director of Finance.</p>