

Chichester District Council

THE CABINET

3 March 2020

Request for delegated authority – Carry forward requests

1. Contacts

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Cabinet Member:

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2. Recommendation to Council:

- 2.1 That the Council's Financial Regulations are updated in order to delegate authority for the approval of budget carry forward requests to the Director of Corporate Services (the Council's S151 officer) following consultation with the Chief Executive.
- 2.2 To ensure transparency of budget carry forwards to members, the details of all carry forwards agreed by the S151 Officer to be included in the draft Statement of Accounts outturn report considered annually by the Corporate Governance and Audit Committee.

3. Background

- 3.1 The current approval process for budget carry forward requests is now considered to be an inefficient use of both officer and member time. It involves the collection and coordination of requests by the finance team and service managers for review by the Director of Corporate Services (the S151 Officer) and the Chief Executive. The proposals are then considered by the Corporate Governance and Audit Committee with a recommendation then being made to Cabinet for approval.
- 3.2 This process has been followed for many years as a consequence of the number and value of requests being made by service managers in the past. Also, in some cases the budget carried forward was not being spent in the following financial year, and often resulted in subsequent requests to carry the same budget forward again and again.

4. Outcomes to be Achieved

- 4.1 To seek Cabinet approval for an update to the Council's Financial Regulations, delegating authority for the approval of budget carry forward requests to the Council's S151 Officer following consultation with the Chief Executive.
- 4.2 The current approval process is time and resource consuming for both officers and members. The proposal will introduce a more streamlined process that will allow the movement of budgets between financial years and provide service managers access to funds more efficiently in order to deliver their services and meet the Council's priorities.

5. Proposal

- 5.1 It is proposed that the Council's Financial Regulations are updated to delegate authority for the approval of budget carry forward requests to the S151 Officer following consultation with the Chief Executive. These senior officers will scrutinise each request to ensure that there is a genuine reason for slippage on the budget and guarantee that the funds are used for the same purpose as was originally agreed by members when the budget was set.
- 5.2 This new approach will allow officers of the Council to manage the resources made available to them by members in a more efficient and effective way in order to deliver the Council priorities, and free up member time in Committees considering reports on topics that could be dealt with more efficiently by senior officers.
- 5.3 In order to maintain transparency of this new procedure with members, it is proposed that the details of all carry forwards agreed by the S151 officer are included in the Statement of Accounts outturn report considered annually by the Corporate Governance and Audit Committee.

6. Alternatives Considered

- 6.1 None.

7. Resource and Legal Implications

- 7.1 Officer and member time will be saved as result of the implementation of the new approval process.
- 7.2 If agreed by Cabinet, this change to Financial Regulations will require agreement by Council in order have the Constitution amended.

8. Consultation

- 8.1 This change to Financial Regulations is supported by the Chief Executive and the Director of Corporate Services (S151 Officer).

9. Community Impact and Corporate Risks

- 9.1 None.

10. Other Implications

	Yes	No
Crime and Disorder		✓
Climate Change and		✓
Human Rights and Equality		✓
Safeguarding and Early Help		✓
General Data Protection Regulations (GDPR)		✓
Health and Wellbeing		✓

11. Appendices

11.1 None.

12. Background Papers

12.1 None.