

# SALISBURY CITY COUNCIL

## Report

**Subject:** Review of Officer Authorisation Limits  
**Committee:** Finance and Governance Committee  
**Date:** 23 June 2025  
**Author:** Steve Bishop, Responsible Finance Officer

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### 1. Report Summary

1.1. The Council has approved a schedule setting out limits for those officers with delegated financial responsibilities. The Responsible Finance Officer (RFO) and senior managers have reviewed this schedule. This report recommends an updated schedule of authorisation limits for officers.

### 2. Policy Considerations

2.1. Setting limits for delegated financial responsibilities is a fundamental internal control to manage the risk of financial error and loss.

### 3. Background Information

3.1. The existing schedule of authorisation limits was last reviewed and approved by the Finance and Governance Committee in July 2024 when for example the 'unlimited' privileges for the Chief Executive Officer and RFO were removed. Operational needs and restructuring changes necessitate the recommended changes, highlighted in the appendix.

3.2. **Appendix A** shows the original Schedule.

3.3. The amended schedule in **Appendix B** incorporates changes in officer post titles and financial responsibilities.

### 4. Changes to Officers' Financial Authorisation Limits

4.1. Most of the limits remain unchanged. The main amendments being proposed are:

4.1.1. Increasing the bank authorised signatories' limits from £200k to £300k to reflect the bank's mandate limit now that the monthly payroll BACS files total £240k. Previously officers spread the file authorisations over two days to keep within the £200k limit, but payroll outsourcing to Wiltshire Council supersedes this option. Please note that two signatories' authorisations are still required for every BACS transaction.

4.1.2. Limit for the Head of Business Operations increased from £50k to £75k.

4.1.3. Creation of new Health & Safety Facilities Supervisor post and £15k limits.

4.1.4. Minor £5k increase to Operations Supervisors' limits.

4.1.5. Removal of various deleted posts.

5. **Recommendation:**

5.1. The Committee approves the updated Schedule of Officers Financial Authorisation Limits in Appendix A.

6. **Background Papers:**

None.

6.1. **Implications**

- . **Financial:** As shown in this report
- . **Legal:** The Council is bound by delegated decisions made by officers.
- . **Personnel:** Nil in relation to this report
- . **Environmental Impact:** Nil in relation to this report
- . **Equalities Impact Statement:** Nil in relation to this

**SALISBURY CITY COUNCIL****Financial Authorisation Limits for Officers  
From 1 August 2024**

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This document provides Financial Authorisation Limits for Officer posts to commit the Council to expenditure in the course of its business objectives, in accordance with Financial Regulation 4.1. Such expenditure commitments arise as part of the ordering approval process for goods and services, and ratification through invoice authorisation by budget holders and their designated officers following receipt of the goods or services.

The Appendix provides Financial Authorisation Limits for Officers which have been approved by the Chief Executive Officer to facilitate the Council in undertaking its business and community activities in an efficient, effective and economic manner, whilst safeguarding the Council's financial position through the consolidation of robust internal expenditure controls. As posts and structures change, these limits and authorisations will be subject to periodic review.

**Asa Thorpe**  
**Chief Executive Officer**  
**29 July 2024**

**APPENDIX****Officer Financial Authorisation Limits**

	<b>Post Name</b>	<b>Bank Payment Authorisations (Two person authorisation)</b>	<b>Bank Payment Authorisation Payroll (Two person authorisation)</b>
		<b>Limit (£)</b>	
1.	Chief Executive Officer	200,000	200,000
2.	Responsible Finance Officer	200,000	200,000
3.	Head of Environmental Services	200,000	200,000
4.	Head of Business Operations	200,000	200,000
5.	Head of Community Services	200,000	200,000
6.	Head of Corporate Services	200,000	200,000
7.	Head of HR	0	0

	<b>Post Name</b>	<b>Ordering Limit (£) (Single authorisation)</b>	<b>Invoices Limit (£) (Single authorisation)</b>
1.	Chief Executive Officer	250,000	250,000
2.	Responsible Finance Officer	200,000	200,000
3.	Head of Environmental Services	100,000	100,000
4.	Head of Business Operations	50,000	50,000
5.	Head of Community Services	25,000	25,000
6.	Head of Corporate Services	25,000	25,000
7.	Head of HR/HR Manager	20,000	20,000
8.	Estates Manager	25,000	25,000
9.	IT Support Officer	10,000	10,000
10.	Streetscene Manager	10,000	10,000
11.	CCTV Manager	10,000	10,000
12.	Crematorium & Cemeteries Manager	10,000	10,000
13.	Community Centres & Programmes Manager	5,000	5,000
14.	Operations Supervisors (Parks/Streetscene)	5,000	n/a
15.	Operations Officer	5,000	3,000
16.	Assistant Crematorium & Cemeteries Manager	3,000	3,000
17.	Customer Services Manager	3,000	3,000
18.	Community Development Officer	3,000	n/a
19.	Pantry Manager	3,000	n/a
20.	Grounds Supervisor	3,000	n/a
21.	Events Officer	2,000	n/a
22.	Markets Officer	1,000	n/a
23.	Facilities Officer	1,000	n/a
24.	Streetscene Officer	1,000	n/a
25.	Parks Officer	1,000	n/a
26.	Senior Grounds Operative	1,000	n/a
27.	Guildhall Officer	1,000	n/a
28.	Corporate Support Officer	1,000	n/a
29.	Communities Team Support Officer	1,000	n/a
30.	Communications Officer	1,000	n/a
31.	Business Team Support Officer	500	n/a

#### **NOTES:**

1. To maintain effective separation of duties, no officer should approve an order and then authorise the invoice to which it relates.
2. To maintain effective budgetary management and control, officers should only authorise orders or invoices for goods and services within their own area of work and responsibility, with the exception of the Chief Executive Officer and the Responsible Finance Officer. This does not apply to the payment of payroll and emergency payments.

# SALISBURY CITY COUNCIL

## Financial Authorisation Limits for Officers From 1 July 2025

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The Appendix provides Financial Authorisation Limits for Officers which have been approved by the Chief Executive Officer to facilitate the Council in undertaking its business and community activities in an efficient, effective and economic manner, whilst safeguarding the Council's financial position through the consolidation of robust internal expenditure controls. As posts and structures change, these limits and authorisations will be subject to periodic review.

**Asa Thorpe**  
**Chief Executive Officer**  
**23 June 2025**

### APPENDIX

#### Officer Financial Authorisation Limits

	Post Name	Bank Payment Authorisations (Two person authorisation)  Limit (£)	Bank Payment Authorisation Payroll (Two person authorisation)
1.	Chief Executive Officer	300,000	300,000
2.	Responsible Finance Officer	300,000	300,000
3.	Head of Environmental Services	300,000	300,000
4.	Head of Business Operations	300,000	300,000
5.	Head of Community Services	300,000	300,000
6.	Head of Corporate Services	300,000	300,000
7.	Head of HR	0	0

	<b>Post Name</b>	<b>Ordering Limit (£) (Single authorisation)</b>	<b>Invoices Limit (£) (Single authorisation)</b>
1.	Chief Executive Officer	250,000	250,000
2.	Responsible Finance Officer	200,000	200,000
3.	Head of Environmental Services	100,000	100,000
4.	Head of Business Operations	75,000	75,000
5.	Head of Community Services	25,000	25,000
6.	Head of Corporate Services	25,000	25,000
7.	Head of HR & Payroll	20,000	20,000
8.	Estates Manager	25,000	25,000
9.	HR Manager	10,000	10,000
10.	IT Support Officer	10,000	10,000
11.	Health & Safety Facilities Supervisor	15,000	15,000
12.	CCTV Manager	10,000	10,000
13.	Crematorium & Cemeteries Manager	10,000	10,000
14.	Operations Supervisors (Parks/Streetscene)	10,000	10,000
15.	Community Centres & Programmes Manager	5,000	5,000
16.	Operations Officer	5,000	3,000
17.	Customer Services Manager	3,000	3,000
18.	Community Development Officer	3,000	n/a
19.	Pantry Manager	3,000	n/a
20.	Events Officer	2,000	n/a
21.	Markets Officer	1,000	n/a
22.	Facilities Officer	1,000	n/a
23.	Streetscene Officer	1,000	n/a
24.	Parks Officer	1,000	n/a
25.	Senior Grounds Operative	1,000	n/a
26.	Guildhall Officer	1,000	n/a
27.	Corporate Support Officer	1,000	n/a
28.	Communities Team Support Officer	1,000	n/a
29.	Communications Officer	1,000	n/a
30.	Business Team Support Officer	500	n/a

#### **NOTES:**

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