

COMMITTEE REPORT

Subject:	<i>Revisions to Officer Authorisation Limits</i>
Committee:	<i>The Finance Committee</i>
Item Number:	<i>10</i>
Date:	<i>22 June 2026</i>
Author:	<i>Steve Bishop, Responsible Finance Officer (RFO)</i>
Report status:	<i>Review and recommendation to Full Council</i>
Confidential / Exempt:	<i>No</i>

1. Report Summary

- 1.1. The Council delegates authority to officers to approve commitments and payments in the operation of their council duties. Different limits are set for different officers in accordance with each team's estimated needs. The limits were last revised in June 2025.
- 1.2. The **appendix** to this report sets out recommended revisions to the authorisation limits following the job evaluation review, changes to officer job titles and budgetary responsibilities, highlighted in yellow.
- 1.3. Under the constitutional rules, only Full Council can delegate these authorisation limits. However, as the Finance Committee considers all matters relating to finance, this report is submitted to the Committee in advance of Full Council in order for the Committee to review the suggested changes and make any comments to Full Council.

2. Recommendations

It is recommended that the Committee:

- 2.1 Reviews the suggested revisions to the schedule of officer authorisation limits and recommends approval to Full Council.

3. Implications

Implication Area	Impact	Comments / Mitigation
Financial	Medium	The Council is a £9m turnover organisation, responsible for the prudent use of public funds to deliver a range of public services. Officers require appropriate authorisation levels in order to manage the thousands of resulting transactions. The limits are one element of the

		internal control environment which minimises the risk of waste, loss, theft or misuse of public funds.
Legal	Low	Any officer deliberately exceeding their authorisation limit could face prosecution for misconduct in public office, as well as disciplinary action. Contracts or commitments arising from this could be deemed to be ultra vires which could cause broader problems.

4. Appendices / Background Papers

4.1 Appendix A – annotated version of the Financial Authorisation Limits for Officers

Appendix A

SALISBURY CITY COUNCIL

Financial Authorisation Limits for Officers From 14 July 2026

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 4.1b. Such expenditure commitments arise as part of the ordering approval process for goods and services. Also 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.

For the avoidance of doubt, when an officer formally deputises for, or 'acts as' a more senior officer, they temporarily have the delegated powers and authorisation limits of that more senior officer. E.g. if an officer is designated "Deputy CEO" or "Acting CEO", that officer has the full CEO powers and limits when performing CEO duties in the CEO's absence.

Asa Thorpe
Chief Executive Officer
15 June 2026

Appendix A

Officer Financial Authorisation Limits

	Post Name	Bank Payment Authorisations (Two person authorisation) Limit (£)	<i>Previously (July 2025)</i>	Bank Payment Authorisation Payroll (Two person authorisation)	<i>Previously (July 2025)</i>
1.	Chief Executive Officer (CEO)	275,000	300,000	275,000	300,000
2.	Responsible Finance Officer (RFO)	275,000	300,000	275,000	300,000
3.	Head of Environment	275,000	300,000	275,000	300,000
4.	Head of Business	275,000	300,000	275,000	300,000
5.	Head of Communities	275,000	300,000	275,000	300,000
6.	Head of Corporate & Deputy CEO	275,000	300,000	275,000	300,000
7.	Head of HR	0	0	0	0

	Post Name	Ordering Limit (£) (Single authorisation)	<i>Previously (July 2025)</i>	Invoices Limit (£) (Single authorisation)	<i>Previously (July 2025)</i>
1.	Chief Executive Officer	250,000		250,000	
2.	Head of Corporate & Deputy CEO	250,000	25,000	250,000	25,000
3.	Responsible Finance Officer	200,000		200,000	
4.	Head of Environment	125,000	100,000	125,000	100,000
5.	Head of Business	100,000	75,000	100,000	75,000

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6.	Head of Communities	75,000	<i>25,000</i>	75,000	<i>25,000</i>
7.	Head of HR	75,000		75,000	
8.	Estates Manager	25,000		25,000	
9.	Health & Safety Manager	15,000		15,000	
10.	Corporate Manager	10,000	<i>1,000</i>	10,000	<i>1,000</i>
11.	HR Manager	10,000		10,000	
12.	IT Manager	10,000		10,000	
13.	CCTV Manager	10,000		10,000	
14.	Crematorium & Cemeteries Manager	10,000		10,000	
15.	Parks & Grounds Manager	10,000		10,000	
16.	Streetscene Manager	10,000		10,000	
17.	Events Manager	10,000	<i>2,000</i>	10,000	<i>N/A</i>
18.	Communities Manager	5,000		5,000	
19.	Salisbury Pantry Manager	5,000	<i>3,000</i>	5,000	<i>N/A</i>
20.	Operations Manager	5,000		3,000	
21.	Customer Services Manager	3,000		3,000	
22.	Community Development Officer	3,000		n/a	
23.	Senior Projects Officer (new)	1,000	<i>N/A</i>	1,000	<i>N/A</i>
24.	Senior Markets Officer	1,000		n/a	
25.	Facilities & Estates Officer	1,000		n/a	
26.	Streetscene Supervisor	1,000		n/a	
27.	Senior Parks & Grounds Officer	1,000		n/a	
28.	Parks & Grounds Supervisor	1,000		n/a	
29.	Guildhall Officer	1,000		n/a	
30.	Senior Corporate Officer	1,000		n/a	
31.	Communities Support Officer	1,000		n/a	
32.	Senior Communications Officer	1,000		n/a	
33.	Business Team Support Officer	500		n/a	

Appendix 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, Deputy Chief Executive Officer and the Responsible Finance Officer. This does not apply to the payment of payroll and emergency payments.