



Gwasanaeth Tân ac Achub
Fire and Rescue Service

Scheme of Financial Delegation (SoFD)

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Version:	3.0	Next review:	19 October 2028
Status:	For Approval	Issue date:	20 October 2025

1. Introduction

The Fire and Rescue Authority delegates responsibility for the day-to-day operation of the Fire and Rescue Service (the Service) to the Chief Fire Officer.

To support the Chief Fire Officer in fulfilling this duty, robust management arrangements must be in place to ensure public accountability and uphold high standards of financial integrity. The Scheme of Financial Delegation (SoFD) operates in accordance with the financial procedures and Contract Procedure Rules set by the Treasurer.

The SoFD defines the financial limits and reporting requirements under which the Chief Fire Officer, Principal Officers, and Senior Managers exercise delegated authority. Unless explicitly stated, no other officer has authority to approve or sign off transactions.

2. Types of Transactions

2.1 Budget Changes

Budget changes can only be actioned by the Head of Finance and Procurement. Approval over £120,000 (between service headings) requires sign-off by the Assistant Chief Fire Officer (Finance & Resources), and changes over £250,000 require Chief Officer approval.

2.2 Revenue Expenditure and Contracts

Approval of revenue expenditure (e.g., purchase orders) is managed within the financial system via authorisation pools. These pools allow further delegated authority to staff, with a maximum upper limit of £30,000 as agreed with budget holders.

2.3 Procurement Waivers

Waivers from Contract Procedure Rules may only be requested in exceptional circumstances where compliance is genuinely impractical (e.g., specialist goods or services with a sole supplier such as BT for certain phone lines). Waivers must never be used to avoid the rules. A full and clear justification is required, and time constraints alone will not be accepted.

All waiver requests must first be agreed by the Procurement and Contracts Manager, with the option to escalate to the Head of Finance and Procurement. Once agreed, the request must follow the standard approval process for revenue and expenditure. No procurement activity should begin until formal approval is received.

2.4 Capital Expenditure

As with general expenditure, capital expenditure approval is managed within the financial system via authorisation pools. The Head of Finance and Procurement approves all capital expenditure prior to approval by the relevant member of staff.

Disposal of land and buildings requires Senior Leadership Team and Treasurer approval, with Chief Fire Officer approval for entering into or terminating leases for land and/or buildings.

2.5 Legal Claims

Authorisation of payments, in the first instance, is via the Head of Finance and Procurement, with delegation to the Assistant Chief Fire Officer (Finance & Resources) and Chief Officer, depending on the value of the claim.

The Head of Finance and Procurement should be informed of all potential and outstanding legal claims to ensure these are correctly accounted for within the Service's financial position.

2.6 Stock/Equipment Write Off

Any stock that is due to be written off should be reported to the Head of Finance and Procurement. The write-off should state whether the items were funded from revenue, capital, or grant funding. Associated departmental asset registers should be amended to reflect the disposal, and a copy provided with the notification.

If stock has a value in excess of £1,000 (purchase price) in any financial year, approval by a Principal Officer is required, and in excess of £5,000 requires Treasurer approval. Writing off stock within Fleet or the main stores will impact a department's revenue budget.

2.7 Grant Awards

The Head of Finance and Procurement must be informed of all grant awards to ensure accurate reporting and to put appropriate financial arrangements in place. Grant awards have lower approval limits because of the specific terms and conditions attached to each grant.

2.8 Staffing

Any changes to the established budget that involve staffing must be supported by a business case approved through the budget-setting process. Following this, the appropriate HR process is required, which is currently the Job Requisition Process (JRP).

The JRP for existing posts requires line manager and Principal Officer sign-off for recruitment. Details of line managers are held within the Establishment Structure on the HR system, maintained by the HR Department. This means there is further delegated authority to other staff members, which is not documented within this SoFD.

All changes to hours, grades, or requests for job evaluation must be signed off by the budget holder and Principal Officer. Secondments also require budget holder and Principal Officer approval.

For audit purposes, written confirmation of the change must be provided to HR and Finance to ensure the relevant IT systems reflect the current establishment.

2.9 Delegated Authority

It is the responsibility of Heads of Department to ensure that the authorisation pools for their departments are accurate and kept up to date. A maximum of £30,000 may be delegated to Deputy Heads of Department or equivalent.

All changes to authorisation pools must be completed via Sunrise.

NWFRS Scheme of Financial Delegation

Scheme of Financial Delegation setting out the delegated financial limites for Senior Officers

Financial limits are subject to funding available within relevant budgets

All purchases must ensure compliance with Contract Procedure Rules with regard to the required quotation or tendering process

	Budget Changes	Revenue Expenditure and Contracts	Capital Expenditure			Specialist		Staffing			Grant Awards
Limits Up to:	FRA Budget transfers between budget headings	Individual Orders / Requisitions/ annual Orders. Supplier Contracts. Framework Contracts. General Contracts/SLAs (value over lifetime of contract). Includes direct awards (waivers)	All Capital Expenditure	Disposals (original cost)	Property or Equipment Leases {Grant/ Termination} Annual Value	Settlement of Legal Claims and Losses	Stock/ Equipment Write Off	Changes to Establishment / New Posts	Changes to Existing Posts	Secondments	Grant Awards
Fire and Rescue Authority	Reported in outturn report	By exception (AC to determine)	Approval of capital budget and in year reporting	Land & buildings: all	Land & buildings: all						Reported in outturn report
Chair of FRA		Reported									
Audit Committee		over £1.0m reported to Audit Committee									
Service Leadership Team			Review of capital plan	Land & buildings: all	Land & buildings: all			Approval of Business Case and subsequent HR Process (JRP)			
Treasurer	notification over £250,000		Review of capital plan	Land & buildings: all			over £5,000				
Chief Fire Officer	over £250,000	over £500,000	over £500,000	£1,000,000	Land & buildings: all	over £500,000					Over £50,000
ACFO-Finance & Resources	£250,000	£500,000	above £120,000 to £500,000			£500,000					£50,000
Principal Officers		£250,000	Sign off of capital bids	£250,000	Above £12,000 pa (except land and buildings)		£5,000 inform HoF&P		Sign off	Sign off	£25,000
Area Manager/Head of Department (SLT members)		£120,000 (across lifetime of contract)	Up to £120,000 once business case has been approved	£120,000	Up to £12,000pa		£1,000 inform HoF&P		*JRP	Yes	£12,000
Head of Finance & Procurement	£120,000		All orders	Informed - all	Informed -all	ACFO informed £120,000	£1,000		*JRP	Informed - all	Informed - all

General expenditure: Approval limits for other staff held by HoF as per authorisation pools

Grant awards: Sign off is also dependant upon grant conditions