Key
To gain approval

Expenditure in Budget

Approval (Subject to Public Interest Override)

Approval (Subject to Public Interest Override)

Requirement to spend

Expenditure already in approved Capital or Revenue budget?

Yes

No

Strategic direction

At EG/EB

Capital or Revenue?

Revenue

Capital

Decision Notice

At EB – subject to funding approval by CFO's

Earmarking in Capital Plan for approved schemes (firm or draft).
- Rolling Programmes
- Approval Schemes
- CC fund

MTFP/Capital Plan

Business case (Each business case will identify the Budget Holder)

Approved

Budgeted expenditure

Procurement Process

Financial interest?

Public Interest
At EB – subject to funding approval by CFO's

Where additional funding is needed
At EB – subject to final approval by CFOs

Operational (within overall CC budget)
Command Team subject to funding approval by CC-CFO

Corporate Costs (within overall corporate costs budget)
CEO subject to Operational need by Command Team and funding approval by relevant CFO

Relevant CFO

Agree expenditure

Accept income if appropriate

At EB – if initial approval was draft

At EB -
- If costs have changed +10%
  If costs have changed < 10% but PCC-CFO considers that the scheme is not affordable

If approval at EB was firm:
- Under £250k to CC-CFO
- Over £250k to PCC-CFO

Subject to not breaching borrowing limits

CC Fund
- Under £25k per scheme to CC-CFO
- Over £25k per scheme to PCC-CFO

Subject to not exceeding approved pot of money

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