



Civil Service Commission

Scheme of Financial Delegation

[Last updated April 2025]

1. Introduction

The Scheme of Financial Delegation (SoFD) is a subsidiary document to the Framework Agreement and should also be read alongside the [Delegations to, and responsibilities of, the Chief Executive](#). In the event of conflict, the Framework agreement will take precedence. The Financial Scheme of delegation covers all financial transactions or transactions which have monetary implications and all financial delegation limits are managed through this document.

2. Budgeting Procedures

Each year, in the light of decisions by the Cabinet Office on the Civil Service Commission's (CSC) business plan, the Cabinet Office will send to CSC a formal statement of the annual budgetary provision, allocated by the department, in light of competing priorities across the Cabinet Office.

3. Financial Delegations

The HM Treasury guidance *Managing Public Money* (MPM) (Chapter 1, 1.5.3) states that departments and public bodies should ensure adequate sub-delegations, controls and reporting arrangements to provide assurance to the Audit and Risk Committee (ARC), the Joint Operations Committee (JOC), the CSC Board, the Accounting Officer and ultimately to Ministers and Parliament, what is being achieved, to what standards, and with what effect the funds provided to the three organisations are being spent correctly to achieve the stated aims of each organisation.

The Accounting Officer has authorised four members of staff outside the Finance Team to authorise expenditure up to a maximum amount per item or transaction (£10,000) from the general expenditure budget. Staff must ensure they notify the Finance Team of any expenditure in good time.

4. Procurement

All procurement must comply with Cabinet Office policy. All Cabinet Office commercial work is now carried out by the Crown Commercial Services (CCS) procurement operations team. For purchases over £10,000 excluding VAT competition normally means conducting a formal tendering process.

For spend below £10,000 excluding VAT it is sufficient to have asked for three informal quotes via email from suppliers and evidence this when submitting a requisition form. CCS procurement operations do not need to be involved.

5. Purchasing

Requisitions must be raised for the delivery of goods and services via the Cabinet Office Requisitions Team. The requisition will be routed for authorisation by the system and when authorised, a purchase order will be raised by Shared Services.

6. Government Procurement Cards (GPC)

The Commission holds 1 x GPC with a single transaction limit of £2500 (including VAT) and a monthly limit of £10,000.

The issue of new GPC cards must be approved by the Chief Executive.

It is the responsibility of the cardholder to ensure that receipts are retained for all transactions and that these are provided to the Finance team monthly by the due date.

GPC cards should not be used for frequent repeat purchases with the same supplier. In such cases the service should be tendered and a contract put in place.

The use of Government Procurement Cards (GPC) in the Cabinet Office is currently on hold.

7. Expenses

All expenses claimed must be incurred on CSC, the Advisory Committee on Business Appointments (ACOPA) or the Commissioner for Public Appointments (CPA) business and be additional to the normal costs incurred by staff in working from their normal place of business on their usual duties. Further explanation of legitimate expenses is contained in the Cabinet Office Travel and Subsistence policy. However, staff should seek prior approval from their line manager or Head of Finance before booking travel or incurring other expenses.

It is the responsibility of the claimant to ensure that any and all expenditure is properly incurred.

8. Budget Management

All expenditure and income will be allocated to cost centres by the Finance team, with responsibility for the monitoring and management of all payments and receipts recorded on that cost centre. The CSC Finance Team is responsible for monitoring both expenditure and

income during the current financial year, and for consideration of future expenditure and income requirements.

9. Annual Report and Accounts

The Annual Report and Accounts are prepared and published by the Corporate team for laying in Parliament and publication on the CSC's website. Elements of the Annual Report and Accounts are required to be signed by the Accounting Officer which may not be delegated. The finalised document is certified by the Auditor and Comptroller General of the National Audit Office and must be laid before Parliament prior to publication.

The document requires input from a number of teams and individuals who are responsible for the content of their sections and ensuring consistency of information across all sections.

The process for authorisation includes audit of the accounts and NAO audit completion report by ARC who will recommend to the CSC Board that they recommend the Accounting Officer signs. The signed version will be submitted to the Auditor and Comptroller General for certification.

10. Bonuses

Bonuses are paid in-year and awarded to staff for particular pieces of work. The Civil Service Commission follows Cabinet Office guidance for the award of bonuses, which specifies the amounts of individual awards and the amount of the overall bonus pot each year. Bonuses can include a cash amount paid via payroll or vouchers.