

APPROVAL AND AUTHORITY LIMITS: JANUARY 2024

The line manager of a postholder whose authority level is greater than that of the post able to authorise an item below will be able to authorise that item in the stated postholder's absence.

GENERAL AUTHORISATION

Description	Board	Chair	Chief Executive	Leadership Team	Operational Management Team	Officers	Acting Through
Statutory Accounts	Y	N/A	N/A	N/A	N/A	N/A	
Annual Budget	Y	N/A	N/A	N/A	N/A	N/A	
Rent Charges - Annual Increase	Y	N/A	N/A	N/A	N/A	N/A	
Rent Levels – New Asset & Investments	N/A	N/A	N/A	N/A	N/A	N/A	In line with approved rent setting policy.
Budget Overspend (non Development) – Capital or Revenue	Y	Up to £50,000	Up to £10,000	N/A	N/A	N/A	Authorisation for emergency reasons only, Board approval otherwise.
Budget Overspend (Development programme)	Y	Up to £50,000	Up to £10,000	N/A	N/A	N/A	Executive Director of Group Services will advise the Chief Executive up to £10,000 and Chief Executive and Chair between £10,000 and £50,000 per Scheme. Variations within a contract which are subject to re-measurement under the terms of the Contract will be reported retrospectively to the Board
Bad Debt write off	Y	N/A	N/A	N/A	Up to £500	N/A	Reported to Board on a Bi-annual basis for Debts in excess of £500 per case.

Description	Board	Chair	Chief Executive	Leadership Team	Operational Management Team	Officers	Acting Through
Bad Debt provision	Y	N/A	N/A	N/A	N/A	N/A	Executive Director of Group Services to propose annually the exact provision based on the approved policy.
Cheques over £10,000 on all bank accounts	Y	Y	Y	Y	Y	N/A	Cheques signed by one Board Member and either the Chief Executive or Executive Director of Group Services in accordance with the mandate.
Cheques under £10,000	N/A	N/A	Y	Y	Y	N/A	Cheques signed either of the Chief Executive or Executive Director of Group Services in accordance with the mandate
Salary Payments	N/A	N/A	N/A	Y	Finance Manager	N/A	Authorised by either the Executive Director of Group Services or in absence the Finance Manager within approved salary budgets, following preparation by the Payroll Consultant.
Transfers between Group Bank Accounts	N/A	N/A	N/A	Y	Finance Manager	N/A	Authorised by Finance Manager up to £5,000 or Executive Director of Group Services above this amount
Electronic Bank Payments	N/A	N/A	N/A	Y	Finance Manager	N/A	Payments authorised either by the Executive Director of Group Services or in absence the Finance Manager after budget holder approval

Description	Board	Chair	Chief Executive	Leadership Team	Operational Management Team	Officers	Acting Through
Operation of Housing Community Funds	N/A	N/A	N/A	N/A	Y	N/A	Authorised by Customer Services Manager up to £5k per area
Offers of Employment and Contracts of Employment	N/A	N/A	Y	Head of HR	N/A	N/A	Chief Executive or Head of HR for all contracts of employment.
Creation of new posts within the staffing structure outside of the approved budget	Y	N/A	Y	N/A	N/A	N/A	Board approval of all new posts which are not included in the existing approved budget; Chief Executive or Head of HR to issue offers of employment and Contract of employment
Variations to contractual working hours or secondment into a vacant post	N/A	N/A	Y	Y	N/A	N/A	Within budget approval required by the Chief executive and Leadership Team after review by the Head of HR
Approval of additional paid working hours outside of normal contractual hours	N/A	N/A	Y	Y	Y	N/A	Budget holder/Operational Manager approval for up to 4 weeks in one event, and if within approved salary budget, thereafter approval by Chief Executive or Leadership Team
Variations to Job Description content and other contractual terms and conditions	Y	N/A	N/A	Y	Y	N/A	Approval required by the Operational Manager, Head of HR and Leadership team for all proposed changes for roles except for the Leadership Team and Chief Executive which require Board approval

Any Legal Document or contract that is not covered by these approval Arrangements should be discussed with the Chief Executive who will decide on the required authority level required to sign the document. If appropriate legal advice will be taken.

BASIC PROCEDURE FOR PURCHASING OF ITEMS WITHIN BUDGET

Description	Board	Chair	Chief Executive	Leadership Team	Operational Management Team	Officers	Acting Through
All Contracts or Commissions require to be tendered and approved as follows if over £50,000 (Within approved budget)	Y	Y	Y	Y	Y	Y	See Procurement Policy & procedure. Albyn will utilise Public Contracts Scotland Portal (PCS) wherever possible to secure competitive pricing of goods and services above £50,000 Contracts or commissions below £50,000 should secure value for money in accordance with the Procurement Policy.
Asset & Investment - Design & Build Contracts	Y	Y	Y	Y	Y	N/A	Negotiated by The Development Department and authorised by Board under overall Development Budget approval in accordance with Procurement Policy and Procurement Legislation.
Feasibility Site Investigation and Professional Fee costs	N/A	N/A	Up to £50,000	Up to £50,000	Up to £10,000	N/A	Authorisation limits for individual projects up to a maximum of £50k for any one project. Purchases will be made in accordance with Procurement Policy and subject to Board approved budgetary capacity.

Description	Board	Chair	Chief Executive	Leadership Team	Operational Management Team	Officers	Acting Through
Maintenance Ordering Requirements	N/A	N/A	N/A	N/A	N/A	Y	Refer to the Procurement Policy for specific guidance £2,000 to £10,000 – three quotations are required under £2,000 order with preferred contractor and evidence of value for money
Contracts with Preferred Contractors	N/A	Y	Y	Y	N/A	N/A	If the supplier is subject to a rolling contract, then no need to undertake any ordering procedures
Other Supplies & Services within budget	Above £50,000	N/A	Up to 50,000	Up to £10,000	Up to £5,000	Up to £2,000	Subject to Procurement Policy and evidence of value for money
Purchase of Land within agreed development budget	N/A	N/A	N/A	N/A	Y	N/A	When part of a D&B contract land is an integral element of the certified approval following the D&B contracts approval process. When buying land without a D&B contract, land can only be purchased after concluding a feasibility study and receiving approval of Scottish Government Grant. Land purchase within the agreed development budget is delegated to the Executive Director of Group Services following confirmation by the Society Solicitor
Purchase of Land outside of the agreed development budget	Y	N/A	N/A	N/A	N/A	N/A	Any land purchase outside of the agreed development budget must be approved by the Board with a specific recorded minute prior to confirmation by the Society Solicitor

Please Note that for all contracts exceeding the limits detailed below, EU Procurement Rules will apply:
(thresholds in effect from 1 January
2022) Limits are currently reviewed every two years.

Supplies	£ 213,477
Services	£ 213,477
Works	£ 5,336,937

INVOICE AUTHORISATION

Description	Board	Chair	Chief Executive	Leadership Team	Operational Management Team	Officers	Acting Through
Asset Management & Investment Expenditure within Approved Tender and Budget	N/A	N/A	N/A	Y	Y	Y	Includes Tenders for new build, design and build Major components and cyclical work contracts Officers from the Development or Repairs & Maintenance Team and above
Maintenance over £5,000	N/A	N/A	Y	Y	N/A	N/A	Leadership Team or above
Maintenance over £2,000 up to £5,000	N/A	N/A	Y	Y	Y	N/A	Customer Services Managers / Asset Management & Investment Manager or above
Maintenance over £500 up to £2,000	N/A	N/A	Y	Y	Y	Y	Technical Officers or above
Maintenance less than £500	N/A	N/A	Y	Y	Y	Y	Repair & Maintenance Assistants or above
Other Expenditure over £5,000	N/A	N/A	Y	Y	N/A	N/A	Chief Executive (up to £50,000) or Leadership Team (up to £10,000), or contractual amounts if specific budgetary approval provided by the Board.
Other Expenditure up to £5,000	N/A	N/A	Y	Y	Y	Y	Officers up to £2,000, Operational Management Team up to £5,000.
Adaptation Expenditure less than £1,000	N/A	N/A	Y	Y	Y	Y	Authorised by Customer Services Manager or Administration Assistant - Adaptations

Finance Department Payment Processing

The members of the Finance Department can authorise outgoing payments for expenditure items that have received approval in line with delegated authority limits contained within this document in accordance with the below table. Each payment requires a segregation of duties in that the Finance Department employee that raises the payment cannot also authorise the payment. The grades in the table below relate to the salary grade of the Finance employee authorising the payment; Any other Finance employee can raise the payment, although the payment authoriser must always be senior to the payment requisitioner.

Description	Executive Director of Group Services	Grades C-D	Grade E	Grade F
Bankline Payments	Any value	Up to £5,000, or any value delegated in the absence of The Executive Director of Group Services	Up to £2,000	Up to £500
Supplier BACS runs	Any value	Any value delegated in the absence of The Executive Director of Group Services	N/A	N/A
Payroll BACS runs	Any value	Any value delegated in the absence of The Executive Director of Group Services	N/A	N/A

ALBYN HOUSING SOCIETY LIMITED

AUTHORISATION PROCEDURES

REGULATORY AUTHORITIES

Form or Document	Recipient	Approval required
CORPORATE		
ARC	Scottish Housing Regulator	Board
Annual Return – Loan Portfolio	Scottish Housing Regulator	Board
Annual Return – FCA	Financial Conduct Authority	Chief Executive / Executive Director of Group Services
Annual Return – OSCR	Scottish Charity Regulator	Chief Executive / Executive Director of Group
Contract Documents	Contractor	Chief Executive / Executive Director of Group / Leadership team
New Loan and Security Documents	Funding Body	Board
New Grant Applications	Funding Body	Board – For non-SCG/THC applications
Way leaves and other like documents	Recipient of the Way leave etc.	Chief Executive / Leadership Team

ALBYN HOUSING SOCIETY LIMITED

AUTHORISATION PROCEDURES

REGULATORY AUTHORITIES

Form or Document	Recipient	Approval required
FINANCE		
VAT Returns	HMRC	Executive Director of Group Services or Finance Manager
P11D Returns	HMRC	Executive Director of Group Services or designated payroll provider
P60s etc.	HMRC	Executive Director of Group Services or designated payroll provider
Grant Claims - General	Scottish Government, Highland Council and any other funding body	Executive Director of Group Services, Finance Manager or Senior Development Officer.
Grant Claims – Stage 3 Adaptations	Scottish Government	Customer Services Managers
Loan Portfolio (in year)	Scottish Housing Regulator	Executive Director of Group Services
Grant Claims	Funding Body	Executive Director of Group Services or Finance Manager or as required by the funding body
Stair-casing Forms	Scottish Government	Executive Director of Group Services
SDLT Forms	HMRC	Executive Director of Group Services

ALBYN HOUSING SOCIETY LIMITED

AUTHORISATION PROCEDURES

REGULATORY AUTHORITIES

Form or Document	Recipient	Approval required
HOUSING MANAGEMENT		
Scottish Secure Tenancy	Tenant	Housing Services Officer
Short Scottish Secure Tenancy	Tenant	Housing Services Officer
Occupancy Agreements	Occupant	Housing Services Officer
Notice to Quit	Tenant / Occupant	Housing Services Officer
Notice of Intention to Raise Proceeding	Tenant / Occupant	Housing Services Officer
Small Claims Court Actions	Former Tenant	Arrears Specialist
Notice to Repossess	Tenant / Occupant	Housing Services Officer
Housing Benefit Claims	Highland Council	Housing Services Officer
Lease Agreements including those requiring Section 66 Approvals (Including temporary homeless accommodation)	Lessees	Customer Services Managers

ALBYN HOUSING SOCIETY LIMITED

AUTHORISATION PROCEDURES

REGULATORY AUTHORITIES

Form or Document	Recipient	Approval required
ASSET & INVESTMENT		
Development Financial Appraisal	Asset & Investment Officer	Executive Director of Group Services or Finance Manager
Scottish Government Tender Application	Scottish Government	Executive Director of Group Services or Senior Development Officer under delegation.
Scottish Government Tender Approval	Scottish Government	Executive Director of Group Services
HAG Completion - within budget	Scottish Government	Executive Director of Group Services or Senior Development Officer
HAG Completion – over budget	Scottish Government	Chief Executive / Executive Director of Group Services or Senior Development Officer
Stage 2 Hag Approvals	Scottish Government	Senior Development officer
Statutory Authority Quotes	NOSWA etc.	Senior Development Officer
Appointment letter for Consultants	Consultants	Senior Development Officer or in accordance with signing requirements of standard appointments
Forms of contract (new build / refurbishment)	Contractors	Executive Director of Group Services (Single Signature) or Executive Director of Operations (Major Improvements)

AUTHORISATION PROCEDURES

REGULATORY AUTHORITIES

Form or Document	Recipient	Approval required
ASSET & INVESTMENT - CONTINUED		
Collateral Warranties	Contractors	Executive Director of Group Services
Novation Agreements	Contractors	Executive Director of Group Services
LIFT sales documentation	Other Parties in Sales	Solicitor based on detailed instructions
Land Title and Title Conditions	Other Parties	Executive Director of Group Services
Deeds of Conditions - Acquisition	Other Parties	Executive Director of Group Services under Board approval of budgetary provision.
Deeds of Conditions - Sales	Other Parties	Solicitor based on detailed instructions from Executive Director of Group Services
Deeds of Servitude	Other Parties	Executive Director of Group Services
Legal Documents for Shared Ownership and Occupancy Agreements	Other Parties	Executive Director of Group Services If necessary, by solicitors

Notes – The Society’s Authorisation detailed above relates to Scottish Government Funded Schemes. If the grant funds are obtained from another source, then the general principles of authorisation should be followed.