

Mayoral Decision-Making in the Greater London Authority

May 2019

Summary of Decision Form requirements

What	Decision Form required
<ul style="list-style-type: none">Anything Novel, Contentious or Repercussive (NCR)Decisions involving Non-Routine (Programme) Expenditure of more than £150,000Reserved Mayoral Matters	<ul style="list-style-type: none">A decision for the Mayor to be taken via a Mayoral Decision Form (MD)
<ul style="list-style-type: none">Decisions involving Non-Routine (Programme) Expenditure of up to and including £150,000	<ul style="list-style-type: none">A decision for a Corporate Director to be taken via a Director Decision Form (DD)
<ul style="list-style-type: none">Decisions involving Non-Routine (Programme) Expenditure of up to and including £50,000	<ul style="list-style-type: none">A decision for an Assistant Director or Head of, to be taken via an Assistant Director Decision Form (ADD)
<ul style="list-style-type: none">Decisions involving Non-Routine (Programme) Expenditure of up to and including £10,000	<ul style="list-style-type: none">A decision for a Manager to be taken via a Delegated Authority Record (DAR)

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Document information

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Senior owner	Chief Officer (Head of Paid Service)
Document owner	Assistant Director, Finance & Governance

Part A. Preamble

1. Purpose and scope

1.1 The London Mayoralty was created by an Act of Parliament: the Greater London Authority Act 1999 ('the GLA Act'). Just as the Mayoralty was created by legislation, so nearly every decision the Mayor takes exercises a legal power – enabling that decision to be taken.

1.2 While the Mayor is the GLA's executive decision maker, they can, under the GLA Act, authorise staff to exercise most – but not all – of their powers¹. This document – 'Mayoral Decision-Making in the GLA'² – provides the framework within which the Mayor's Powers are retained by them, delegated to others and exercised; that is, it is a scheme of delegation. It sets down the rules and parameters for and within which decision-making in the GLA takes place.

1.3 The scope of this Framework is formal decisions taken by the Mayor within the GLA, or by a member of GLA staff on the Mayor's behalf, that involve the exercise of a Mayoral Power. It applies not only to decisions that are financial in nature, but to certain non-financial decisions as well. It applies also to the GLA's Companies.

1.4 This Framework explains and sets the bounds of:

- the Mayoral Powers that normally may only be exercised by the Mayor himself, either because they are reserved to him by law or as a matter of policy ('Reserved Mayoral Matters')
- the associated 'Urgency and Unavailability Arrangements'
- a 'General Delegation' that authorises specified 'Senior Members of Staff' to exercise any non-Reserved Mayoral Matter, providing it is within their area of responsibility
- a 'General Staff Authorisation' to all GLA staff allowing a staff member to formulate and lay the groundwork for a decision and/or to implement or give it practical effect
- a 'PSI Application Powers Delegation' for the Mayor's powers to call-in and determine planning applications of Potential Strategic Importance and a 'Local Development Document Delegation'

What is a Mayoral Power?

It is the Mayor's ability, or the requirement on them, to do something through the exercising of a legal power or duty (a 'function'), whatever its source.

Mayoral Powers include those conferred on the office of the Mayor of London directly and also those conferred on the GLA but that are exercisable by the Mayor.

Doing something that facilitates or is conducive or incidental to the exercise of a function falls within the scope of the Mayoral Power in question.

In this document, 'power' and 'decision' are used interchangeably. More precisely, a decision is the act of determining to exercise a Mayoral Power.

A more detailed definition, and definitions of other terms used in this Framework, is at Appendix 7.

¹ Specifically, the Mayor may authorise the Statutory Deputy Mayor and GLA staff to exercise their powers under sections 38 and 380 of the GLA Act, which are the powers this document and the delegations set down in it are authorised by.

² In previous iterations known as 'The Mayoral Scheme of Delegation'.

- a ‘Managed Company Director Delegation’, similar to the General Delegation, to directors of GLA Subsidiary Companies (excluding those operating at arm’s length) who are also specified Senior Members of Staff
- a standing ‘Implementing Action Authorisation’ to GLA-Managed Companies and their directors to implement decisions taken by the Mayor and GLA Staff
- how decisions are to be progressed and recorded and at what level they must be taken
- who has authority to execute or sign any formal, official, legal and other documents (‘Formal Document’) constituting or connected with the decision (ie. to give ‘Signatory Permission’)

What is outside the scope of this Framework?

1.5 Since this Framework is concerned with the powers of the Mayor as the GLA’s executive, it does not directly cover:

- decisions concerning the Assembly and its committees. The Assembly has its own Scheme of Delegation and associated guidance
- decisions made by the Chief Officer in exercising the staffing powers of the Head of Paid Service (HOPS) under the GLA Act, for which a separate protocol exists
- any specific functions transferred, conferred or imposed directly by legislation on a particular office or position at the GLA and not directly referenced in this document, such as the Greater London Returning Officer (GLRO), the Chief Finance Officer and the Monitoring Officer
- decisions by companies and their directors, shareholders or members where the company or other body in question is not a GLA Subsidiary
- the exercise by the Mayor of their powers as the occupant of the Mayor’s Office for Policing and Crime (MOPAC), which is covered by MOPAC’s Scheme of Delegation
- the detail of how the GLA manages its financial affairs and how it procures its supplies and services and awards grants, which are covered by the Financial Regulations and Contracts and Funding Code respectively
- the finer details of how the decision-making process is administered at the GLA

Giving delegations outside this framework

This Framework is the default position that applies. It does not, however, prevent the Mayor using their section 38 and 380 GLA Act powers to make other delegations outside this Framework. It is, nonetheless, general policy to avoid giving such authorisations so this Framework remains as far as possible and practical a complete and authoritative record of the delegations in place.

The most common exception to this general rule is the giving of time-limited and/or one-off delegations to commit to Non-Routine Expenditure of more than £150,000. When a Senior Member of Staff is given delegated authority, the rules and procedures for taking decisions under this Framework must still be followed. Usually decisions under any such delegation are effected using a Decision Form – unless, in the giving of the delegation, it is specified a Decision Form is not required.

Other standing delegations and directions may be given outside this document if necessary but should be incorporated into Mayoral Decision-Making at its next update.

The GLA’s wider governance arrangements

1.6 Collectively, the GLA’s governance arrangements are designed to ensure we:

- conduct our business in line with the law and proper standards

- safeguard and properly account for public money and spend it economically, efficiently and effectively

They set clear expectations for the Mayor, Assembly Members and staff – and in particular that all of us uphold the seven principles of public life: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

1.7 Mayoral Decision-Making in the GLA is therefore part of a wider set of mutually supporting arrangements for corporate governance – and the exercising of Mayoral Powers must be in line with these other protocols and policies and the law. In addition to the aforementioned Financial Regulations and Contracts and Funding Code, both of which are important companions to Mayoral Decision-Making in the GLA, this document relates to and interacts with the following:

- GLA Group Corporate Governance Framework Agreement
- Head of Paid Service Staffing Protocol
- Statutory Officers Staffing Protocol
- the two protocols for staff covering the GLA’s planning functions: for General and Delegated Planning Functions
- Protocol on Mayoral Appointments
- Codes of Conduct for Members and of Ethics and Standards for Staff
- Use of Resources Policy
- Expenses and Benefits Framework
- Gifts and Hospitality Policy
- the GLA’s policy on registering interests
- Records Management Policy
- the GLA’s published transparency commitment and reporting arrangements, including to comply with the Local Government Transparency Code

2. Core responsibilities

Approval and review

2.1 The following substantive changes have been made from the previous version (approved by Mayoral Decision 2085 in April 2017):

- providing for two categories for GLA Subsidiary Companies, drawing a distinction between those that are ‘managed’ and those that are ‘arm’s length’
- a new section covering decision-making in respect of SME Wholesale Finance London Limited (SMEWFL, trading as Funding London), which became a GLA Arm’s-Length Subsidiary Company in 2017. This change was approved by MD2146 in September 2017, and SMEWFL has also established a new company limited by guarantee (GLIF Ltd) to operate as a fund of funds, approved by MD2237 in March 2018

- a new section covering decision-making in respect of London Treasury Limited (LTL), an Arm's-Length Company which was acquired by Greater London Authority (GLA) Holdings Ltd in 2018. This change was approved by MD2303 in May 2018
- at Section 18, amending reporting rules on variations so that it is no longer necessary to prepare a new Decision Form where expenditure decreases, providing that the outputs, outcomes and risk are unchanged. If these are affected, a new Decision Form will still be required
- a new section setting out arrangements for decision-making in respect of land investment programmes. This reflects delegations given by MD2207 in November 2017 (Homes for Londoners Land Fund) and MD2396 in November 2018 (Land Assembly, Small Sites and Accelerated Construction Funds)
- a new boxed section summarising the specific decision-making requirements for the Adult Education Budget.

2.2 In addition, this latest version includes an amendment to Part I to reflect the new governance arrangements in place for the London Fire Brigade, with LFEPA being replaced by the London Fire Commissioner (LFC). The interaction between Mayoral and LFC decision-making is governed by a Mayoral Direction, approved by MD2260 (March 2018).

2.3 Updates have also been made to the list of Senior Members of Staff (Appendix 3), to job titles and to make other minor factual changes.

2.4 This version supersedes all previous versions (including those referred to as 'The Mayoral Scheme of Delegation'). Decisions taken under previous versions do, however, remain effective. This Framework may be amended from time to time by a further Mayoral Decision.

2.5 The Chief Officer (Head of Paid Service) will ensure this Framework is reviewed each year and that this review informs any subsequent update. Any significant issues will be captured and reflected on in the Annual Governance Statement.

2.6 The Assistant Director, Finance & Governance is responsible for reviewing how the Framework is applied and adhered to on an ongoing basis.

2.7 This document will be reported to the London Assembly at least annually for information and following any significant updates.

Delegated authority to make updates and amendments

2.8 The Chief Officer, as the Head of Paid Service, has delegated authority to update the list of Senior Members of Staff (Appendix 3) and other job titles referenced in this document. They may also, having consulted with the Mayor, amend the provisions of this Framework. In making these changes, they must ensure the basis on which Mayoral Powers have been delegated is not significantly or materially altered: that requires a Mayoral Decision Form.

2.9 The Chief Officer may, in addition, issue instructions and guidance as to the scope of this Framework and its operation, including the delegations it sets down, the use of the Signatory Permission, the exercising of specific delegations given outside this Framework, what is regarded as a Formal Document and on those matters relating to GLA Company Directors and GLA Subsidiary Companies.

2.10 The Assistant Director, Finance & Governance has authority to make minor drafting, corrections and presentational changes to this document provided these amendments do not materially change its provisions. This delegation includes consolidating changes to the GLA's decision-making framework into this document where such changes are approved by the Mayor via an MD, but where that MD is not about this document per se. The Assistant Director may not, however, amend its provisions.

Implementation

2.11 The responsibility for day-to-day implementation rests with the Assistant Director, Finance & Governance and their team. This includes communicating and advising on the GLA's corporate decision-making procedures. To this end they will ensure this Framework is supported by clear supplementary guidance and well-understood and effective processes, with appropriate reinforcement and support.

2.12 Responsibility for the day-to-day administration of the process for approving Decision Forms and keeping records of approvals rests with the Mayoral Boards team in Assembly Secretariat. The Assistant Director, Committee and Member Services will ensure there are effective related processes, working with the Assistant Director, Finance & Governance.

2.13 The Assistant Director, Finance & Governance will raise any significant issues concerning the implementation of this Framework with the Executive Director of Resources and Chief Officer in the first instance. The Chief of Staff and, if appropriate, the Mayor will also be made aware of any significant risks arising.

2.14 Practical guidance and forms, supporting this Framework, are available via [the intranet](#). Staff are strongly encouraged to review that guidance alongside this Framework.

2.15 At the directorate and team level, Corporate Directors and Managers have a responsibility to ensure the Framework is implemented by staff under them and that high-quality information is produced to support any decisions put forward for approval.

2.16 Everyone at the GLA is responsible for adhering to and applying this Framework.

Part B. The Reserved Mayoral Matters

3. The two categories of Reserved Mayoral Matters

3.1 ‘Reserved Mayoral Matters’ are powers that should normally only be exercised by the Mayor. It follows these powers fall outside of the parameters of the General Delegation and other delegations to staff described later in this document.

3.2 These powers are divided into Category 1 and Category 2 Reserved Mayoral Matters.

Category of Reserved Mayoral Matter	Characteristics
<i>Category 1 Matters</i> Matters reserved by law for the personal exercise of the Mayor only. Decisions relating to these matters may not be delegated under any circumstances.	<ul style="list-style-type: none">• Mayoral Powers and duties that by law are prohibited from being delegated by the Mayor to anyone; or which it is otherwise apparent may only be exercised by the Mayor on a personal basis.• Collectively they form a short list of specific powers and duties. They include, among other things, the Mayor’s attendance at Mayor’s and People’s Question Time meetings and the State of London Debate, the making of byelaws, considering certain reports of the GLA’s Statutory Officers and setting GLA borrowing limits. Importantly, the Mayor may not delegate the power to delegate.• The Urgency and Unavailability Arrangements described at section 4 do not apply: even in such circumstances these powers may not be delegated.• A non-exhaustive list of these powers is set out under the Category 1 heading of Appendix 1.
<i>Category 2 Matters</i> Matters by policy choice exercised normally only by the Mayor. Decisions relating to these matters can, in certain and narrowly defined circumstances, be delegated to Senior Members of Staff.	<ul style="list-style-type: none">• Powers the Mayor is not prevented by law from delegating, but which, rather, they wish not to and so normally retain for themselves.• They can be divided into three subcategories:<ul style="list-style-type: none">○ Novel, Contentious or Repercussive matters (NCR Decisions)³. The financial value of the decision is not relevant○ a decision to commit Programme Expenditure, or to enter into any other type of Non-Routine Financial Commitment, of more than £150,000○ those ‘Specific Matters’ listed at Appendix 1, including, but not limited to, certain Mayoral appointments and directing the Functional Bodies• May be exercised by other, specified post holders if the Mayor is unavailable and the situation is urgent or it would be otherwise inappropriate for them to act (see section 4).• A definitive list of these powers is set out under the Category 2 heading of Appendix 1.

³ If Permission to Proceed has been granted, the matter is not considered NCR. See paragraph 18.4

4. Urgency and Unavailability Arrangements for Category 2 Matters

4.1 The below post holders are authorised, separately and individually, to exercise a Category 2 Mayoral Powers in place of and to the same extent as the Mayor in the following circumstances.

Circumstance	Post holders authorised to act	Following consultation with...
a) The Mayor is unavailable to act and the power needs to be exercised urgently	<ul style="list-style-type: none">• Chief of Staff• Chief Officer	Normally the Mayor and each other, unless impractical in the circumstances
b) The Mayor is unavailable but the power does not need to be exercised urgently	<ul style="list-style-type: none">• Chief of Staff• Chief Officer• Any Mayoral Appointee• Any Corporate Director	The Mayor and also the Chief of Staff and the Chief Officer (with each other if one or other of the latter two is exercising the power)
c) The Mayor considers it would be inappropriate to personally exercise the power (e.g. because of a potential conflict of interest; or a risk of pre-determination; or they do not wish to prejudice their future involvement in the matter)	<ul style="list-style-type: none">• Chief of Staff• Chief Officer• Any Mayoral Appointee• Any Corporate Director	The Chief of Staff and the Chief Officer (with each other if one or other of the two is exercising the power)

5. If the Mayor is Temporarily Unable to Act

5.1 The GLA Act⁴ foresees a situation in which the Mayor may be 'Temporarily Unable to Act': because of illness, imprisonment, absence abroad or for another reason. This is not the same as simply being 'Unavailable'. In these limited circumstances the Statutory Deputy Mayor⁵ becomes the Acting Mayor and can exercise most functions normally exercisable by the Mayor, including Mayoral Reserved Matters (Categories 1 and 2).

5.2 Where there is an Acting Mayor, that person takes the place of the Mayor under this Framework.

⁴ Schedule 4 of the Act.

⁵ The Head of Paid Service must first give notice of the Mayor's temporary unavailability to both the Statutory Deputy Mayor and the Chair of the Assembly. If there is no Statutory Deputy Mayor at the time, then the Chair of the Assembly becomes the Acting Mayor.

Part C. The General Delegation to Senior Members of Staff

6. The essentials of the General Delegation

6.1 Under the **‘General Delegation’**, all Senior Members of Staff are authorised to exercise:

- any power that is not a Reserved Mayoral Matter (Appendix 1), provided
- it is within that person’s area of responsibility, and
- the exceptions, terms and decision-making process set down in this Framework are followed

6.2 ‘Senior Members of Staff’ are those listed at Appendix 3. Broadly, they comprise:

- the GLA’s Chief of Staff, Chief Officer (Head of Paid Service) and Executive Directors (‘Corporate Directors’)
- those individuals appointed to their team by the Mayor, known as the 11+2⁶ and including also the Statutory Deputy Mayor⁷ (‘Mayoral Appointees’)
- Assistant Directors and Heads of Unit (‘Other Senior Members of Staff’)

6.3 It should be noted, in particular:

- the Mayor may themselves exercise a power delegated to a Senior Member of Staff under the General Delegation
- there is a separate delegation for exercising the Mayor’s Potential Strategic Importance (PSI) Application Powers and these fall outside this General Delegation
- there is also a separate but complementary GLA Managed Company Director Delegation
- the exercise of a Mayoral Power under the General Delegation includes doing something that facilitates or is conducive or incidental to the exercise of the function in question

Delegating Category 2 Mayoral Reserved Matters

As Part B of this Framework makes clear, the Mayor has determined they will exercise certain powers themselves: there is a strong expectation they will not normally delegate them and so they fall outside the General Delegation. This is particularly the case for NCR Decisions and the Specified Matters at Appendix 1.

For practical reasons and to help the GLA conduct its business efficiently, it is, however, expedient for the Mayor to delegate from time to time project spending allocations within an approved programme (i.e. non-routine spending decisions of greater than £150k). Where a specific delegation of this type has been put in place – through the decision-making procedures set down in this Framework – then a Senior Member of Staff may take these spending decisions as if they were within the General Delegation.

⁶ i.e. Appointments made by the Mayor under section 67(1) of the GLA Act.

⁷ In their role as Deputy Mayor for Education and Childcare. Note also the Chief of Staff is both a Corporate Director and a Mayoral Appointee for this Framework.

- not all Senior Members of Staff have the same level of permissions; there is a distinction between those at Executive Director level and those at Assistant Director / Head of Unit level

7. The responsibilities and ambit of Senior Members of Staff

7.1 The Chief of Staff has broad and cross-cutting responsibilities – in addition to particular and specific responsibilities. They may therefore, for the purposes of this General Delegation, act in place of any Mayoral Appointee and can indeed exercise any power falling within the delegation. The Chief Officer may similarly exercise any power falling within the responsibilities of a particular Corporate Director or one of the Other Senior Members of Staff. Again, their responsibilities are deemed to encompass all of those areas falling within the General Delegation.

7.2 Below the Chief of Staff and Chief Officer, areas of responsibility are still not always mutually exclusive. In such cases there will usually be a recognised lead who should in the first instance exercise the power in question. But another Senior Member of Staff may, providing the matter falls broadly within their responsibilities, and as far as practicable they have consulted others who have related responsibilities, exercise the power in question.

7.3 A more senior post holder may act in place of a junior one.

Acting Senior Members of Staff

7.4 A Senior Member of Staff may ask another member of staff to act in their place for the purposes of this Framework and for a specified period of time while they are absent from the office or otherwise unavailable. The arrangement should be set out in writing, circulated to interested parties, including the Governance Team, and make clear what areas of responsibility are being covered by the Acting Senior Member of Staff and for what period of time. Normally the Acting Senior Member of Staff will be at the same level of seniority or one level below.

7.5 Any member of staff may ‘act up’ into the otherwise vacant post of one of the Senior Members of Staff, providing the arrangement has been agreed with the Chief Officer and set out in writing by the relevant Corporate Director as described above. The individual acting-up is then considered a Senior Member of Staff for the purpose of this Framework.

Clarifying areas of responsibility

7.6 If there are any questions about whether a Mayoral Power lies within the area of responsibility of a Senior Member of Staff, then:

- in the case of a Specified Mayoral Appointee, the Chief of Staff’s decision is final

The Greater London Returning Officer (GLRO)

To preserve impartiality and independence, normally only the GLRO will exercise Mayoral Powers under the General Delegation in support of:

- their functions under the GLA Act, and/or
- as Proper Officer under the Representation of the People Acts and elections law generally (i.e. to prepare and conduct Mayor of London and London Assembly elections)

If the GLRO is unavailable to act, then the Deputy GLRO may act in place of them.

Where the Mayor is exercising a power that may be deemed to impact on the GLRO’s functions, they will first consult with the GLRO.

Note GLRO Decisions are subject to their own process and Decision Form and while there are parallels, fall outside of this Framework.

- in any other case, the Chief Officer's decision is final

7.7 The Chief Officer may from time to time confirm, update and/or issue:

- the list of posts to be regarded as Senior Members of Staff for the purposes of this Scheme
- a description of, and boundaries for, the pre-existing areas of responsibility of any Senior Member of Staff
- a clarification as to which Senior Member of Staff may exercise a given delegation, including where there have been changes to responsibilities and/or posts since the giving of that delegation, and in all cases
- having consulted with the Chief of Staff in respect of Mayoral Appointees

Part D. The General Staff Authorisation

7.8 Although certain powers are reserved to the Mayor and other powers may only be exercised by Senior Members of Staff under the General Delegation⁸, all members of GLA staff – at any grade – are given a ‘General Staff Authorisation’ to take action in their area of work to support the Mayor, Senior Members of Staff and GLA Subsidiary Companies (including their Directors) in the decisions they take under this Framework.

7.9 In other words, a member of staff may not necessarily take or authorise a decision that draws on a Mayoral or Company Power; but they can support and take an action connected to an approved decision. For example, a member of staff can help to formulate and lay the groundwork for a decision. And they can take actions to implement or give it practical effect.

7.10 Under the **General Staff Authorisation**:

- a member of staff has permission to do anything on behalf of the GLA⁹ that facilitates or is conducive or incidental to preparing for, making or implementing a decision or other legitimate activity under this Framework
- all staff may in addition commit the GLA or a GLA Company to Non-Programme Expenditure and other Routine Financial Commitments, including Routine Land and Property Transactions
- all staff can undertake routine administrative matters

noting that

- this Authorisation is bound by the terms and requirements set out elsewhere in this Framework, including the Signatory Permission
- staff should normally act within their area of responsibility
- staff should involve their line manager as appropriate, securing the manager’s consent particularly for items of relatively large expenditure
- staff should use appropriate record keeping to document their actions

7.11 Staff who are Managers to have an additional authorisation:

- to approve Non-Routine Financial Commitments within their areas of responsibility up to a value of £10,000, subject to a Delegated Authority Record (DAR) being completed

A Manager, for the purpose of this additional authorisation, is anyone who reports to an Assistant Director or Head of, or has an equivalent level of seniority in the area in question.

⁸ Or under the Local Development Document Delegation.

⁹ Including the Mayor, Senior Members of Staff and a GLA Subsidiary Company or its Directors.

Part E. Planning matters

8. Background to PSI Application Powers

8.1 The Mayor plays an important statutory role in town planning in Greater London. That includes the Mayor's powers in respect of "applications of Potential Strategic Importance"¹⁰ under sections 2A to 2F of the Town and Country Planning Act 1990, and the Town and Country Planning (Mayor of London) Order 2008. These are the "PSI Application Powers".

8.2 The following two specific powers relating to the call-in of PSI Applications can, in addition to the Mayor, only be exercised by delegation to the Statutory Deputy Mayor or to one or more of the 11+2, in accordance with the relevant town and country planning legislation¹¹:

- directing that the Mayor will become the local planning authority to determine a planning application of potential strategic importance (a PSI Application) – that is, the Mayor's power to 'call-in' and take over the planning application under s 2A(1) or (1B) of the Town & Country Planning Act 1990
- determining such a called-in PSI Applications under s 2A or 2B of that Act

(See paragraph 9.1 below for the posts delegated these two powers.)

8.3 The function of determining a PSI Application includes the power to:

- refuse planning permission and to determine reasons for refusal, or
- grant planning permission and determine the conditions, 'informatives' or notes of that permission and the reasons for them

8.4 All other PSI Application Powers (including the power to direct a borough to refuse a planning application) and also the Mayor's other functions under town and country planning legislation can be exercised, as applicable, by:

- Senior Members of Staff under the General Delegation; and
- other staff under the Local Development Documents Delegation (see section 10 below) or the General Authorisation

¹⁰ These are defined in the Schedule to the Town and Country Planning (Mayor of London) Order 2008 (SI 2008/ 580, as amended).

¹¹ Under section 38 GLA Act the function of giving a direction under s 2A(1) or (1B) of the Town and Country Planning Act 1990 (call-in of planning applications by the Mayor) and the function of determining an application by virtue of sections 2A or 2B of that Act can only, in addition to the Mayor, be delegated under s 38 of the GLA Act to the Statutory Deputy Mayor (see s38(2(a)) or to one or more of the 11+2 staff (see s 38(2)(b)). These two powers cannot be delegated to staff appointed by the Head of Paid Service. Paragraph 9.1 is a standing delegation to the 11+2 positions listed there. In addition, where necessary the Mayor may appoint, by Record in Writing, other staff within the 11+2 to exercise these powers on an ad hoc basis (under paragraph 9.39.3).

9. The PSI Application Powers Delegation

9.1 Under this Framework, the following Mayoral Appointees are separately and individually authorised on a standing basis (in no particular order) to exercise the 'call-in powers' concerning PSI Application Powers referred to at paragraph 8.1:

- Deputy Mayor for Planning, Regeneration and Skills
- Deputy Mayor for Housing and Residential Development
- the Statutory Deputy Mayor (currently also the Deputy Mayor for Education and Childcare)

9.2 The above post holders may exercise different functions in relation to the same PSI Application. For example, one may call-in an application and another may determine that application.

9.3 As with all other Mayoral Powers, the Mayor reserves the right to exercise the PSI Application Powers themselves. They may also appoint other 11+2 staff from time to time to exercise the PSI Application powers. Any such appointments will be documented by a Record in Writing.

10. The Local Development Document Delegation

10.1 The Mayor must be consulted on a wide range of Local Development Documents, both from within London and from the wider south east. They respond to these consultations to ensure such Documents are in general conformity with the London Plan and that London's strategic interests are protected. This involves a wider range of staff than those empowered under the General Delegation and so a specific delegation – the 'Local Development Document Delegation' – has been put in place to cover GLA staff involved in this work.

10.2 Under the **Local Development Document Delegation**, the GLA staff specified in the Local Development Document Delegation Table at Appendix 5 are delegated the power to respond to consultations on the specified documents on the Mayor's behalf.

10.3 Note that as with the principles generally established in this Framework:

- the Mayor may exercise their powers in this regard themselves and does not need to rely on the delegation
- the Executive Director of Development, Enterprise and Environment and the Chief Planner may act in place of any staff junior to them
- the Chief Planner may authorise by Record in Writing any other staff member to act in their place in respect of this Delegation

10.4 The decision to issue a direction in relation to a borough's Local Development Scheme under section 15 of the Planning and Compulsory Purchase Act 2004 (as amended) is a Category 1 Reserved Mayoral Matter and so does not fall within this delegation.

11. Recording planning decisions

11.1 The need to record decisions, described generally at section 21, applies to planning decisions. The Chief Planner may determine the precise format for recording the exercising of the town and country planning consultation powers set out in Appendix 5.

Part F. The GLA's Companies and their delegations

12. Background

12.1 The GLA can establish or become formally involved in companies to facilitate the exercise of Mayoral Powers. It may own shares in the company (where it is a company limited by shares) or be a member of the company (where a company limited by guarantee)¹². The GLA will normally appoint one or more of its Senior Members of Staff to the Board of Directors.

12.2 A company may be wholly owned by the GLA or the extent of the GLA's interest in it¹³ may be such that it is essentially controlled by the GLA. In such cases the company is classed under company law as a subsidiary of the GLA¹⁴ (a 'GLA Subsidiary Company' / 'Company').

Note:

- the GLA may only conduct particular, defined activities for a commercial purpose ('Specified Activities'¹⁵) if it does so through a GLA Subsidiary Company¹⁶
- the Mayor may not transfer their ability to exercise Mayoral Powers to a GLA Subsidiary Company. But they can implement their decisions through a Company and can authorise it and its Directors to implement those decisions on their behalf

Company Powers

In a similar fashion to Mayoral Powers, a company has legal powers to do things described in its Articles of Association, as well as through common law powers and through statutory powers transferred, conferred or imposed by legislation on the company itself ('Company Powers'). Generally speaking, a GLA Subsidiary Company cannot do things that the Mayor and/or GLA have no Mayoral Power to do.

Company law and a company's Articles of Association govern who can exercise Company Powers and take decisions on its behalf. Some decisions may only be taken by its members/shareholders in a Company general meeting; others are delegated to or to be exercised by the Company's Board of Directors, collectively or a single Director individually.

12.3 The GLA, at the time of writing, had five Subsidiary Companies:

- Greater London Authority Holdings Limited (GLA Holdings)
- GLA Land and Property Limited (GLAP)
- SME Wholesale Finance London Limited (SMEWFL)
- GLIF Ltd, a wholly-owned subsidiary of SMEWFL¹⁷
- London Treasury Limited, acquired by GLA Holdings in 2018.

¹² Where a GLA Subsidiary Company takes the form of a limited liability partnership then the provisions in this section and the rest of this Framework that are applicable should be adapted accordingly; for example, 'Incorporation Document' replaces 'Articles'.

¹³ Together with rights under any connected shareholders or members' agreements.

¹⁴ As defined by section 1159 of the Companies Act 2006.

¹⁵ See the Greater London Authority (Specified Activities) Order 2013 (SI 2013/973).

¹⁶ See section 34B of the GLA Act

¹⁷ SMEWFL is also a member, together with Capital Enterprise Ltd, of LCIF Limited Liability Partnership (LLP).

See Appendix 4 for more details.

12.4 For the purposes of the GLA’s decision-making framework, GLA Subsidiary Companies are divided into two broad classes:

- those Companies with decision-making that is, noting the requirements of company law, fully integrated with that of the GLA, namely GLA Holdings and GLAP (‘GLA-Managed Companies’). These companies exist to implement GLA Decisions
- any company operating at arm’s length (‘Arm’s-Length Companies’) of the GLA and for which the interaction between the Company and GLA decision-making is restricted to specified areas, as set out in the company’s Articles. At the time of writing, SMEWFL (and GLIF) and LTL were the only Arm’s-Length Companies.

12.5 It is axiomatic that GLA-Managed Companies fall within the auspices of this document. Except for decisions narrowly required to fulfil requirements under company law (see section 14) – governed by the Company’s Articles of Association – company decisions should be taken as GLA Decisions; that is, via a GLA Decision Form. Arm’s-Length Companies are, on the other hand, for the most part excluded from this document, noting the requirements at section 15.

13. The Implementing Action Authorisation for GLA-Managed Companies

13.1 Every GLA-Managed Company, and each GLA Company Director, is authorised to take any action through the Company (an ‘Implementing Action’) to implement an approved GLA Decision, subject to any contrary requirement under company law. Such action includes doing anything incidental or conducive to, or which facilitates, the implementation of that decision.

13.2 A ‘GLA Decision’ is any decision taken by the Mayor or a Senior Member of Staff that involves the exercise of a Mayoral Power.

13.3 In the case of GLA Holdings and GLAP, the authorising of a GLA Decision, as required by this Framework, is sufficient to authorise the Company’s Implementing Action. Therefore, if the GLA Decision requires an approved Decision Form, then that is in of itself sufficient and no further Decision Form is required.¹⁸

14. Exercising Company Powers and the Managed Company Director Delegation for GLA-Managed Companies

14.1 This section applies only to ‘GLA-Managed Company Decisions’. These are:

- decisions and actions of a GLA-Managed Company unconnected to implementing a GLA Decision (i.e. that are not Implementing Actions)

GLAP and GLA Holdings

The GLA Act and GLA (Specified Activities) Order 2013 requires the GLA to channel all its commercial activities through a trading company so as to create a level playing field with the private sector on tax. The company in question is GLAP. The GLA has also established an umbrella company: GLA Holdings, which could provide the scope for a tax group for accounting purposes for a number of trading companies, were the GLA ever to have more than one.

¹⁸ The Decision Form does not need to expressly authorise the Company to implement the decision in question.

- decisions that do not draw on Mayoral or GLA powers or which otherwise would in their own right require a Decision Form
- decisions of such a Company itself; for example, approving its accounts

14.2 Every GLA-Managed Company Director¹⁹ is authorised under the **‘Managed Company Director Delegation’** to take any action or decision that involves the exercise of a Company Power where the matter:

- is within the powers of the Mayor and/or the GLA
- is not by law a decision reserved for: the Company in general meeting and/or is not delegated to its Board or a meeting of its Board
- is not contrary to company law (but where the authorisation granted under this paragraph shall so far as possible operate to accommodate any such provision or rule)

14.3 In exercising this Delegation, the Director is expected to seek in advance the views of the relevant Mayoral Appointee where the decision is more than simply administrative in nature.

14.4 Note that where GLA staff give their time to GLA-Managed Companies, the General Staff Authorisation (see Part D) applies to them too, subject to anything that under company law is required to be done by a Company Director or by the Company’s Secretary.

Recording GLA-Managed Company Decisions

14.5 The actions and decisions of a GLA-Managed Company and/or a Company Director, unconnected with the implementation of a GLA Decision, must be recorded in the manner required by the Company’s Articles, or as otherwise determined by the Company.

Signatory Permission of GLA-Managed Company Directors and other staff

14.6 Each GLA-Managed Company Director has, individually, Signatory Permission under the Managed Company Director Delegation to sign or execute any Formal Document for and on behalf of the GLA Subsidiary Company that they are a Director of. That includes applying and authenticating any company seal to do so.

14.7 Any single GLA-Managed Company Director may give a power of attorney to any member of GLA staff or to one of the GLA Legal Advisors, for the purposes of section 47 of the Companies Act 2006. This is so as to authorise that staff member to exercise Signatory Permission and execute²⁰ any Formal Document (including deeds or other documents) on the GLA-Managed Company’s behalf. The power of attorney may be given unconditionally or subject to conditions, generally or specifically, and on a standing or occasional basis. The Company Director must first consult with the Governance Team and GLA Legal Advisors.

¹⁹ In normal circumstances, and unless a specialist role is required, only Senior Members of Staff will be appointed Directors of GLA Subsidiary Companies. The Directors of GLA Holdings and GLAP are listed at Appendix 4.

²⁰ Including applying and authenticating the use of any company seal.

15. Arm's-Length GLA Companies

SME Wholesale Finance London Limited (SMEWFL) and GLIF Ltd

15.1 The Mayor appoints the board of SMEWFL and SMEWFL's decision-making then operates largely independently of that of the GLA and according to its own Articles and scheme of delegation.

15.2 In certain areas, however, SMEWFL is required to seek the prior agreement of the GLA. These matters are listed in SMEWFL's Articles and sub-divided into 'Type 1' and 'Type 2' Matters

- Type 1 Matters are Category 2 Reserved Mayoral Matters and require Mayoral approval (usually through an MD). These include such matters as amending the Articles; arrangements for asset sale and disposal over £150,000; winding up and/or cessation; Board appointments; the annual business plan and budget; and borrowing and property transactions over the value of £150,000.
- Decisions on Type 2 Matters can be taken by members of GLA staff under either the General Delegation or other staff under the General Staff Authorisation. Examples of these include asset, borrowing or property transactions below the £150,000 threshold and entering into any litigation that is material to the company. Officers can determine whether the decision requires a Director or Assistant Director Decision Form – taking into account the potential financial and reputational impact for the GLA associated with the decision – or if it can be actioned through some other type of Record in Writing (for example, an exchange of emails with SMEWFL).

15.3 Because the GLA is the sole Company Member of SMEWFL, the Mayor is able to direct its Board through their Member Representative acting in general meeting. This is not unlike the power of direction the Mayor has over Functional Bodies. A decision to issue a direction to the Board should be agreed in advance with the Mayor's Chief of Staff and a Record in Writing made. A Decision Form will not usually be required, unless the direction has an impact on the GLA and again taking account of the financial and reputational impacts of that decision.

15.4 SMEWFL has also established a company (GLIF Ltd), limited by guarantee as a wholly-owned subsidiary, as a Special Purpose Vehicle (SPV) to operate the London SME Fund of Funds (LSF). Its articles have broadly similar provisions to those of SMEWFL whereby GLA prior approval is required for certain activities.

London Treasury Limited (LTL)

15.5 MD2303, in May 2018, approved the acquisition by the GLA, through GLA Holdings Ltd, of London Treasury Limited (LTL), for the purposes of LTL being a Financial Services Market Act 2000 authorised firm, to provide certain services relating to the Group Investment Syndicate (GIS) and treasury management services to be provided by the GLA to London boroughs. The GLA is the sole shareholder, owning and controlling all LTL's shares.

15.6 LTL is also an Arm's-Length Company for the purposes of this document. Day to day operations take place within a framework established by the GLA through an Investment Management Agreement, which sets out the parameters within which LTL may act, and this provides a greater degree of GLA oversight than with the SWEMFL.

15.7 Existing GLA staff working in Treasury operations are seconded to LTL for those parts of the day when they are undertaking investment functions on behalf of GIS members, including London boroughs.

15.8 Much like SMEWFL, under LTL's Articles of Association, a schedule sets out a number of matters that are reserved for i) Mayoral or ii) officer approval:

- Mayoral consent is required for such matters as amending the articles; arrangements for asset sale and disposal; winding up and/or cessation; Board appointments; the annual business plan and budget; and borrowing and property transactions over the value of £150,000. These are Category 2 Reserved Mayoral Matters and approval will usually be through an MD.
- GLA consent covers such issues as making of grants and loans, litigation, senior level remuneration and the borrowing and property transactions below the £150,000 threshold. These decisions can be taken by members of GLA staff under either the General Delegation or other staff under the General Staff Authorisation. Officers can determine whether the decision requires a Director or Assistant Director Decision Form – taking into account the potential financial and reputational impact for the GLA associated with the decision – or if it can be actioned through some other type of Record in Writing (for example, an exchange of emails).

15.9 The Mayor approved the appointment of the Executive Director of Resources (or their substitute) to represent the Mayor and to exercise any functions of the GLA in its capacity as the sole member of LTL outside of the matters specifically reserved to the Mayor in the Articles of Association.

Part G. Rules and procedures for taking and recording GLA Decisions

16. The focus of this part of the Framework: the Decision Form

16.1 The primary mechanism for taking decisions²¹ is the Decision Form. The Form is important in of itself. But equally important is the process and the authorisations through which it must pass.

16.2 The focus of this section is on those decisions requiring an authorised Decision Form, and in particular:

- decisions that are Novel, Contentious or Repercussive (this is a Reserved Mayoral Matter) irrespective of the type or value (if any) of Financial Commitment involved
- decisions involving a Non-Routine Financial Commitment, which may either be a Reserved Mayoral Matter (if of a value greater than £150,000) or within the scope of the General Delegation

It does, however, have something to say about other types of decision taken in the GLA and the associated requirements.

16.3 The definitions of Routine and Non-Routine Financial Commitments are set out from paragraph 18.5.

17. Progressing and authorising a decision using a Decision Form

17.1 The Decision Form and the process it helps structure fulfils a number of purposes. It:

- clarifies what is being proposed and precisely what the required decision is (or what the related decisions are)
- describes the background to and important considerations for the taking of the decision
- allows for the setting out of options for different approaches
- links decisions to Mayoral strategies and priorities, including priority outcomes

The Corporate Investment Board (CIB)

CIB is an informal advisory board that reviews Decisions Forms before they are approved by, as applicable, the Mayor, an Executive Director or Assistant Director. It also reviews, among other things, matters of significance or potential significance that may involve the exercise of a Mayoral Power.

CIB is chaired by the Chief of Staff and attended by the Mayor's Appointees and Executive Directors. It helps coordinate GLA decisions and ensure there is appropriate review before decisions are taken and executed.

It is important GLA staff are familiar with the process and requirements for engaging with CIB.

Decision Form templates and the role of the Governance Team

GLA staff must use the specified relevant Decision Form template. These templates are available on the intranet together with the guidance on the process that must be followed.

The templates are updated from time to time. So it is important staff ensure they are using the latest version.

The process for Mayoral, Director and Assistant Director Decisions is overseen by the Governance Team and coordinated and administered by the Mayoral Boards Team in Secretariat. This helps ensure each decision has the required authorisations and input. An underlying imperative is to ensure the decision-making process is initiated in a timely manner and the Governance Team should be involved early on.

²¹ i.e. Authorising the exercising of a Mayoral Power.

- helps ensure financial and legal implications are identified and there is corresponding advice
- similarly helps ensure the GLA meets its duties under the Public Sector Equality Duty and generally to further equality for all Londoners
- ensures decisions receive the appropriate authorisation and relevant others have been consulted and agreed the proposal
- records the decision that has been taken and so also aids accountability and transparency

17.2 Decision Forms must be prepared with care and rigour: they are published documents that serve as a record of the decision and also provide sufficient information and advice to the decision taker to enable them to take an informed and evidence-based decision. Executive Directors are therefore expected to take responsibility for the quality of submitted forms within their directorates.

17.3 The table below summarises the main types of GLA Decision and specifies where a Decision Form is required. The type of form corresponds to the level of authorisation required: primarily from the Mayor (Mayoral Decisions) or from a Senior Member of Staff (Director and Assistant Director Decisions).

17.4 Note this not an exhaustive list and there are other types of GLA Decision that require a Decision Form. Section 21 has something to say about the requirements for recording decisions generally. A fuller, but still not exhaustive, list of how to progress and record a decision is at Appendix 5.

What/Value	Form/Method	Notes
<i>Requiring a Decision Form and <u>within</u> the process administered by the Governance Team</i>		
Any matter that is Novel, Contentious or Repercussive, irrespective of value (including nil value)	Mayoral Decision Form (MD)	<ul style="list-style-type: none"> • A Category 2 Reserved Mayoral Matter. • Applies irrespective of the type and value of expenditure or Financial Commitment (if any). • The relevant Mayoral Appointee in the Mayoral Team must be consulted and confirm they agree with the proposal. • Permission to Proceed can be sought, if there is doubt, to clarify if a matter is or is not NCR.
Programme Expenditure / Non-Routine Financial Commitments of: More than £150,000 or where unlimited	MD	<ul style="list-style-type: none"> • A Category 2 Reserved Mayoral Matter. • The relevant Mayoral Appointee in the Mayoral Team must be consulted and confirm they agree with the proposal. • Can be authorised via a lower order Decision Form if a specific delegation for the programme in question has been put in place (via a prior Decision Form). • A Decision Form of any kind <u>is not</u> required for <ul style="list-style-type: none"> ○ detailed allocations within the approved Affordable Homes Programme, noting the caveats at section 19 ○ CPO compensation payments

What/Value	Form/Method	Notes
Programme Expenditure / Non-Routine Financial Commitments of: Up to £150,000	Director Decision Form (DD)	<ul style="list-style-type: none"> Covered by the General Delegation. Authorised by the responsible Director listed at Appendix 3. Can also be authorised by the relevant Mayoral Appointee. Can be authorised via an ADD if a specific delegation for the programme in question has been put in place. A DD is required for Financial Commitments within the envelope of the Affordable Homes Programme that are complex and/or if agreements being entered into are bespoke
Programme Expenditure / Non-Routine Financial Commitments of: Up to £50,000	Assistant Director Decision Form (ADD)	<ul style="list-style-type: none"> Covered by the General Delegation. Authorised by the responsible Other Member of Senior Staff listed at Appendix 3.
<i>Requiring a Decision Form but <u>outside</u> the process administered by the Governance Team</i>		
Programme Expenditure / Non-Routine Financial Commitments of: Up to £10,000	Delegated Authority Record (DAR) – Manager	<ul style="list-style-type: none"> Falls outside of the process administered by the Mayoral Boards Team. But there is still a set template that must be used.
<i>Not requiring a Decision Form</i>		
Non-Programme Expenditure and other Routine Financial Commitments of: Any value	Routine record keeping (ensuring an appropriate audit trail) – Any member of staff	<ul style="list-style-type: none"> Covered by the General Staff Authorisation: every member of GLA Staff (whether listed at Appendix 3 or not) may, in the ordinary course of their duties and subject to the supervision or direction of their line manager, authorise the entering into of Routine Expenditure or another type of Routine Financial Commitment (including a Routine Land and Property Transaction, see definition at Appendix 7). This is the case even where the value is above £150,000 or unlimited. At higher values the approval of a Manager should be sought. Decision Forms are not normally used for Routine Expenditure or other Routine Financial Commitments. But advice should be sought from the Governance Team regarding the documenting of significant decisions or stages in implementing agreed budgets and programmes. Decisions authorising Routine Expenditure and other types of Routine Financial Commitment should be documented by a Record in Writing. The above rules also apply to expenditure under the Affordable Homes Programme where the Financial Commitment does not relate to a scheme that is

What/Value	Form/Method	Notes
		bespoke or complex, noting all approvals must be published on a quarterly basis.

18. Important considerations, definitions and requirements

Consultation with Mayoral Appointees

18.1 Where an MD is required, the relevant Mayoral Appointee must confirm on the Form that the proposal has their endorsement. But even if an MD is not required, in exercising the General Delegation Senior Members of Staff are expected to seek the views of the relevant Mayoral Appointee. In doing so, staff will need to exercise their judgement. In particular there will often be a distinction between:

- narrowly technical and administrative things: sign-off from the lead Mayoral Appointee is not required, and
- things with significant policy implications and/or that could be attributed to the Mayor as their policy: sign-off is required from the lead Mayoral Appointee and the Mayoral Director for Policy should also be involved

Novel, Contentious or Repercussive (NCR) proposals

18.2 If any proposed action or decision can be considered NCR, then the matter in question is a Category 2 Reserved Mayoral Matter and must be referred to the Mayor for approval (i.e. by an MD in the normal way). A matter can be NCR even if it involves nil expenditure and irrespective of whether it involves a Routine or Non-Routine Financial Commitment.

18.3 The following fall outside the NCR provisions:

- the GLRO's functions
- any town and country planning functions of the Mayor or GLA, including the PSI Application Powers and those exercised under the Local Development Document Consultation Delegation
- the enforcement of Trafalgar Square and Parliament Square byelaws

18.4 If there is doubt as to whether a matter is NCR, then any one of the following can, by Record in Writing, give Permission to Proceed (that is, clarify conclusively that a matter is not NCR):

- the Mayor
- the Chief of Staff
- the Chief Officer (Head of Paid Service)
- the Executive Director of Resources
- the Governance Team (copied to the Executive Director of Resources)

Providing there is not a material change in circumstance, and it is not otherwise a Reserved Mayoral Matter, then the proposal is within the General Delegation and can be determined by a Senior Member of Staff in the normal way.

The GLA Budget and Financial Commitments

18.5 The Mayor agrees a detailed GLA-wide budget in late March each year, via an MD, for the next financial year. Within the overall envelope of expenditure, this budget delineates between 'Programme' and 'Non-Programme' Budgets. GLA Financial Regulations require budget holders to manage their budgets prudently, whichever category expenditure falls within.

18.6 Non-Programme Expenditure is, generally, a type of 'Routine Financial Commitment'. Unless the Governance Team advise otherwise, all other expenditure is Programme (and therefore a 'Non-Routine Financial Commitment') for the purposes of this Framework.

18.7 Most Non-Programme elements of the GLA-wide budget are approved at the point the Mayor agrees the detailed budget: a subsequent Decision Form is not required, whatever the value, and providing the Non-Routine Financial Commitment in question does not relate to a Reserved Mayoral Matter. Conversely, the approval of the budget does not give approval for Programme Expenditure: this is a Non-Routine Financial Commitment and a Decision Form must be approved before the budget can be spent.

18.8 There are exceptions to the general rule above. Large contracts operating over multiple years for the provision of support services to the GLA, which have significant financial implications for the GLA, are funded from non-programme expenditure but are deemed to be Non-Routine Financial Commitments and so do require a Decision Form.

18.9 The table below gives examples – and as such is not exhaustive – of items that can and cannot be considered Routine Financial Commitments.

Routine (Decision Form not required)	Non-Routine (Decision Form is required)
<ul style="list-style-type: none">• Staff salaries and payments to temporary staff and secondees• Indirect employee costs such as travel• Office supplies and services such as stationery and printing• Purchase of books, publications and data; renewal of subscriptions to organisations• Accommodation costs including rent, rates, insurance, and service charges• Payments made under contracts for cleaning, maintenance, catering and for other facilities and estate management services• Routine IT expenditure, such as purchase of IT equipment and payment for mobile devices• Routine Land and Property Transactions²²	<ul style="list-style-type: none">• Expenditure falling within a Programme Budget• Income or monetary payments in favour of the GLA: unless a Routine Land and Property Transaction or the Governance Team advise otherwise, creating an obligation to pay income or make a monetary payment to the GLA is Non-Routine• Guarantees and contingent liabilities: unless a Routine Land and Property Transaction, on normal commercial terms, or the Governance Team advise otherwise, the creation any new contingent liability by the GLA in favour of a third party is Non-Routine• Large contracts for services – primarily in FM and IT – that have significant financial implications for the GLA and its ability to secure value for money

18.10 The value of the Financial Commitment must be determined on the basis of the aggregate value arising. So, for example:

²² Note that the acquisition or disposal by the GLA of the freehold of any land or the leasehold of land where the lease is for a term of seven years or more is a Reserved Mayoral Matter and will require an MD.

- a ten year contract or lease with an annual payment or annual income of £20,000 should be valued at £200,000 and an MD is required

18.11 Some decisions involve a mix of different Financial Commitment types and/or values: as the table above indicates, expenditure is only one form of Financial Commitment. Where this is the case, the decision should be taken at the level determined by the aggregate value of all Financial Commitment types. For example:

- Non-Routine Expenditure of £105,000 and a future receipt of £115,000 is a Financial Commitment of £220,000 and an MD is required

18.12 However, where the income is being received for a specific purpose, then it is the value of the income or expenditure – whichever is higher – that is relevant:

- a £100,000 grant from Government to part fund a GLA project involving £140,000 of expenditure requires a DD (the relevant value is £140,000)

Both the income and the expenditure must be approved, which can be done through a single Decision Form.

Variations

18.13 Where the value of a Financial Commitment associated with a decision changes, then a new Decision Form is required in the following circumstances.²³

Commitment value	Change in value	Action
More than £500,000	<ul style="list-style-type: none"> • An increase in the total value of the Financial Commitment of more than £50,000 • An increase in expenditure of more than £50,000²⁴ • An increase or a decrease in income of more than £50,000 	Draft and progress a Decision Form commensurate with the new value of the Financial Commitment calculated as at paragraphs 18.10 to 18.11 above. It is the revised total value that is relevant to deciding which Decision Form to use – not the value of the change.
£500,000 or less	<ul style="list-style-type: none"> • An increase in the total value of the Financial Commitment of more than ten per cent • An increase in expenditure of more than ten per cent • An increase or a decrease in income of more than ten per cent 	

18.14 The Financial Regulations set down the rules concerning any budget transfers that may arise from a change in the value of a Financial Commitment.

18.15 If there are significant changes to the nature of a decision, the basis on which it was taken or to the outcomes being pursued, then a new Decision Form may also be required. For example, if it became apparent the implementation of a scheme would be NCR having been approved via a DD, an MD would then be required. Similarly a new Decision Form, in most cases at the same level as the original authorisation, would be required if the nature of the outcomes to be delivered changed

²³ It is not necessary to prepare a new Decision Form where expenditure decreases, providing that the outputs, outcomes and risk are unchanged. If these are affected, a new Decision Form will be required.

²⁴ It is the absolute expenditure that is relevant, not expenditure net of income.

significantly. Note a new Decision Form is not required solely where there is a performance issue, though the authorising officer and relevant Mayoral Appointee should be informed.

18.16 The rules concerning transfer from/to budgets and across years are set out in the Financial Regulations. GLA staff should inform and seek advice from the Governance Team where there are variations.

Staffing costs

18.17 Approval for expenditure on all staffing costs is governed by separate processes and procedures. However, where these costs form part of programme expenditure, they should also be approved through the relevant Decision Form.

19. Rules concerning the Affordable Homes Programme

19.1 The Affordable Homes Programme 2016 to 2022 has as its aim increasing the supply of new, genuinely affordable homes, drawing on Government funding. Due to the scale of the funding and the number of Financial Commitments entered into, different decision-making criteria apply:

- the overall programme is approved through an MD
- any decisions within the funding envelope and scope of that MD are delegated to the Executive Director of Housing and Land and Decision Forms are not required unless:
 - the decision is NCR, in which case an MD is required as normal
 - the decision involves a complex Financial Commitment, involves the giving of a loan for or the direct purchase of land, or relates to a bespoke agreement (Formal Document) – in which case a DD is required
- any decisions taken under this delegation not requiring a Decision Form must be documented via a Record in Writing in the normal way and should be reported publicly quarterly

19.2 Responsibility for identifying complex and bespoke schemes rests in the first instance with the Executive Director for Housing and Land. Advice should, however, be sought from the GLA's Legal Advisors and/or the Governance Team if there is any doubt.

20. Rules concerning Land Investment Programmes

20.1 In December 2017, the Mayor established a £250 million Homes for Londoners Land Fund, drawn from the GLA's housing and land resources and receipts, as an investment fund for buying and preparing land for new and affordable housing in support of the Mayor's London Housing Strategy.

20.2 The Mayor's decision to approve the Scheme (MD 2207) provided a standing delegation for individual spending decisions to be taken by the Executive Director of Housing and Land, with the involvement of the GLA Land and Property (GLAP) Investment Committee, which scrutinises proposals for intervention and makes decisions on asset acquisitions and disposals in accordance with an Investment Strategy. Such decisions must be authorised through a Director Decision Form.

20.3 The purpose of the delegation is to allow the GLA to respond swiftly to opportunities for intervention in a fast-paced property market where transactions take place at speed. The delegation

enables officers to undertake necessary due diligence and, at least, confirm initial interest in acquiring land and/or property within timescales driven by the market.

20.4 The Mayor has oversight through regular updates to the Homes for Londoners Board and must approve significant changes to the Fund's investment objectives through a Mayoral Decision Form.

20.5 In September 2018, the Mayor secured £486m of funding from Government to help unlock and accelerate housing delivery in London through land assembly, infrastructure investment and provision of gap funding. Terms for the use of this funding were agreed in a Memorandum of Understanding between the GLA and the Ministry of Homes, Communities and Local Government.

20.6 The Mayor's decision (MD 2396) to approve receipt of the funds for the purposes described in the MoU provided a standing delegation to the Executive Director of Housing and Land to approve, via Director Decisions Forms, the allocation of this new funding in accordance with the terms associated with the programmes and in pursuit of the Mayor's housing ambitions. However, in the case of both funding pots, any investment proposals that are NCR must be approved via a Mayoral Decision Form.

20.7 The intention is the same rule will apply to any future funding from Government given for the same or similar purposes. This will be confirmed through the Mayoral Decision approving receipt of the funding.

The Adult Education Budget

Functions relating to London's Adult Education Budget are exercised by the Mayor under delegation from the Secretary of State for Education. The delegation route (section 39A of the GLA Act 1999) means the Mayor cannot delegate decisions further and must take any decisions personally. That does not preclude officers from taking action to implement the Mayor's decisions (as per the General Staff Authorisation). But it does mean the decisions pertaining to the AEB are Category 1 Reserved Mayoral Matters and so cannot be taken under the General Delegation. The corollary of this is decisions must be taken through an MD. AEB MDs are executed following consideration by the Mayor through the Adult Education Budget Mayoral Board, as HM Government require the Mayor to actively consider all decisions in advance of the standard MD process as part of the delegation agreement.

21. Recording decisions

21.1 Every decision or action supported by the exercise of a Mayoral Power should normally be recorded in writing and preserved in an auditable form. Where a Decision Form (including a DAR) has been executed, then that and its referenced and supporting documents serve as the record and no further documenting is required. Note the requirement to record applies even where the value is nil or there are no Financial Commitments or financial implications²⁵; for example, if the Mayor is appointing someone to a Board or other body.

21.2 Where a Decision Form is not required, then the method of progressing and recording the decision will be some other type of Record in Writing. The record must make clear the action or decision being taken and in an auditable form that is properly filed and can be retrieved. It should set out relevant considerations and implications and can, for example, be in an email, memo, report or file note. The Governance Team can advise as to how decisions should be recorded.

21.3 GLA Company Decisions should be recorded in accordance with paragraph 14.5.

²⁵ Direct or indirect and including contingent liabilities.

21.4 A non-exhaustive list of the format Records in Writing should take is at Appendix 5.

Transparency expectations

21.5 The GLA has a formal ~~commitment to transparency and openness~~. The Governance Team therefore publishes MDs, DDs and ADDs on london.gov.uk. A Decision Form or part of it (known as a 'Part 2') may be withheld from publication if the information it contains would be exempt under the Freedom of Information of Act 2000. In other circumstances, the entire Decision Form may be deferred for release at a later date. Such circumstances are relatively rare and unless the Governance Team advise otherwise, Decision Forms should be prepared on the basis that they will be publicly available. They should therefore be written so that Londoners and other interested parties are able to understand the nature of the decision and the background.

Part H. The Signatory Permission for Formal Documents

22. Formal Documents

22.1 Some decisions are taken and implemented simply by the decision-maker – the Mayor or a Senior Member of Staff – executing (signing) the relevant Decision Form. Other decisions, however, require a separate or stand-alone instrument or document to be signed and it is this ‘Formal Document’ that constitutes the exercise of the particular legal power (for example, a direction, notice, order or byelaw). In other cases, a recognised or legal document is required to implement a decision that has already been taken (for example, a contract or a lease).

Definition of a Formal Document

A ‘Formal Document’ is a document other than a Decision Form that constitutes or implements the exercise of a Mayoral Power or a Company Power, in whatever form and by whatever name the document takes, where the document has or is intended to have legal force and effect.

The definition of ‘Formal Document’ here also extends to an official document of any sort.

22.2 There is more detail on the definition at Appendix 7; and Appendix 6 contains a non-exhaustive list of documents that fall within the definition of a Formal Document.

23. Exercising the Signatory Permission

23.1 Under the Signatory Permission set down in this Framework, Formal Documents can be executed (signed and dated) by:

- the Mayor
- a Senior Member of Staff, relying on the General Delegation
- a Manager, where the relevant Senior Member of Staff has, through a Record in Writing, put in place specific provision for that individual to exercise the Signatory Permission in certain, properly and narrowly defined circumstances (generally this will be where there are high volumes of low value Formal Documents requiring signature)
- a Company Director, relying on the Company Delegation or a person authorised by a power of attorney under section 47 of the Companies Act 2006 (see paragraphs 14.6 and 14.7) and in so doing
- taking account of the limitations and requirements below

23.2 For the sake of clarity, Signatory Permission:

- is the authorisation to execute a Formal Document that constitutes, implements or is otherwise connected or related to the discharge or implementation of a Mayoral Power or a decision supported by a Mayoral Power (or in the context of a GLA Subsidiary Company, a Company Power)
- the Formal Document can be executed for or on behalf of the Mayor, GLA and/or GLA Subsidiary Company

- includes the subsequent variation of the terms of the Formal Document in accordance with the original decision, provided that the basis for that decision and the risks associated with it have not changed materially

24. Related limitations, requirements and considerations

Mayoral Reserved Matters

24.1 The Mayor may execute any Formal Document on his own behalf. But only the Mayor may execute one connected or relating to a Category 1 or Category 2 Reserved Mayoral Matter, unless:

- the Urgency Procedures at section 4 apply, but only in respect of Category 2 Matters
- a Decision Form relating to the matter in question has been approved and the Formal Document is part of implementing the approved decision
- in any other case, the Mayor has authorised a Senior Member of Staff to execute the Formal Document on their behalf

Areas of responsibility

24.2 In the first instance, the Signatory Permission should be exercised by the Senior Member of Staff whose ambit the Formal Document and any preceding decision falls within, noting:

- the Chief of Staff, Chief Officer, Executive Director of Resources and Assistant Director, Finance & Governance may exercise the Signatory Permission on behalf of any Specified Senior Member of Staff
- the person providing the Signatory Permission does not have to be the same individual or at same level as the decision taker

GLA Legal Advisors

24.3 The GLA's Legal Advisors have authority to act as agents for the Mayor, GLA, a GLA Company Director and/or any GLA Subsidiary Company. As such, the GLA's Legal Advisors have Signatory Permission on their behalf in respect of any Formal Document those persons could themselves sign or execute.

Corporate seal

24.4 The GLA has a corporate seal. The application of the GLA corporate seal shall be authenticated by the signature of any one of the following:

- the Mayor
- any specified Senior Member of Staff, or, if authorised by such a person
- one of the GLA's Legal Advisors

Part I. Functional Bodies

25. The Mayor's role vis-à-vis the Functional Bodies

25.1 This Framework does not cover the Mayor's powers and duties where they are acting in a different and specified role within one of the GLA's Functional Bodies; for example, as Chair of TfL. When acting in such roles they are subject to the schemes of delegation and other protocols belonging to the body in question.

25.2 That notwithstanding, the Mayor does have particular powers and duties in respect of these bodies in their Mayoral capacity when operating in the GLA context – and therefore this Framework.

25.3 Specific legislation applicable to the Functional Bodies may require the Mayor to do something themselves; to provide their consent or agree to others doing something; or for them to be consulted. The most important requirements are summarised below and includes where the Functional Body is required to do something under a statutory Mayoral Direction²⁶. Unless specifically listed as a Reserved Mayoral Matter, these decisions may be taken by Senior Members of Staff under the General Delegation.

Functional Body	Governance arrangements falling within the ambit of the Mayor acting in GLA context
London Legacy Development Corporation (LLDC)	<ul style="list-style-type: none">• The Mayor has powers of appointment in respect of LLDC's Board and Committees, including appointing the Chair (a Category 2 Reserved Mayoral Matter), subject to the Assembly non-binding confirmation hearing procedures. They may themselves Chair LLDC, but at the time this Framework was updated were not the Chair.• The Mayor is required to provide consent to certain matters under the Localism Act 2011 and such consent may be given on their behalf by Senior Members of Staff under the General Delegation.• The Mayor has directed that LLDC (under the LLDC Governance Direction (MD1227)) has standing consent to exercise some of those powers without the matter being referred to the Mayor or following consultation with the Mayor. Other matters must be determined by the Mayor. This Framework and the Direction allows Senior Members of Staff to provide that consent on his behalf under the General Delegation.• The Mayor may issue guidance or Directions to LLDC as to the manner in which it is to exercise its functions, and/or specific Directions as to the exercise of its functions.
Old Oak and Park Royal Development Corporation (OPDC)	<ul style="list-style-type: none">• The Mayor has powers of appointment in respect of OPDC's Board and Committees (a Category 2 Reserved Mayoral Matter), including appointing the Chair, subject to the Assembly non-binding confirmation hearing procedures. They may themselves Chair OPDC, but at the time this Framework was updated they were not the Chair.

²⁶ A Category 2 Reserved Mayoral Matter requiring an MD.

Functional Body	Governance arrangements falling within the ambit of the Mayor acting in GLA context
	<ul style="list-style-type: none"> • The Mayor is required to provide consent to certain matters under the Localism Act 2011. Consent may be given on their behalf by Senior Members of Staff under the General Delegation. • A governance direction is being considered but has not yet been put in place. • The Mayor may direct OPDC.
Transport for London (TfL)	<ul style="list-style-type: none"> • The Mayor appoints the TfL Board, including its Chair (a Category 2 Reserved Mayoral Matter), subject to the non-binding Assembly confirmation hearing procedures. The Mayor may personally Chair TfL and at the time of writing did fulfil that role. • The formal approval of the statutory Transport Strategy and annual fares setting direction under section 174(1) of the GLA Act are Category 2 Reserved Mayoral Matters. • The statutory Transport Strategy falls within the GLA Act and must be also approved via an MD. • The Mayor may direct TfL.
London Fire Commissioner (LFC)	<ul style="list-style-type: none"> • The Mayor appoints the LFC, a corporation sole, and may also appoint a Deputy Mayor for Fire (a GLA employee), subject to the Assembly confirmation hearing procedures (binding if the Deputy Mayor is not an Assembly Member, noting that the LFC cannot be an Assembly member). • The Mayor retains oversight for strategy and budget setting for the LFC, and the LFC in turn is responsible for providing London's fire and rescue service. • The Mayor may direct the LFC. • A standing governance direction is in place (MD2260, March 2018) that delineates those matters requiring Mayoral approval before an LFC decision is taken (the appointment of a Deputy London Fire Commissioner and the final proposed text of the draft London Safety Plan) and other matters requiring the approval of, or prior consultation with, the Deputy Mayor for Fire.
Mayor's Office for Policing and Crime (MOPAC)	<ul style="list-style-type: none"> • The Mayor is the sole occupant of MOPAC and in that role has oversight and strategy and budget setting responsibilities for the Metropolitan Police Service. • The Mayor may appoint a Deputy Mayor for Policing and Crime, subject to the Assembly confirmation hearing procedures (binding if the DMPC is not an Assembly Member). They may delegate matters to them subject to certain matters being reserved to the Mayor under Police and Social Responsibility Act 2011. • The Mayor has no power of direction over MOPAC: they cannot direct themselves.

Appendix 1. Reserved Mayoral Matters

1. Matters reserved by law to be exercised only by the Mayor (Category 1)

The Mayor may not under statute delegate certain matters; that includes under sections 38 and 380 of the GLA Act. The following is a non-exhaustive list. Each Mayoral Power should be checked to confirm it can be delegated.

GLA Act

- The Mayor's functions under section 36 concerning the making of standing orders for the GLA by the Assembly: see section 36(12).
- The power to delegate functions under section 38 and the power to delegate the Mayor's Culture, Media and Sport functions under Part X of the GLA Act: see sections 38(6)(a) and 380(6)(a) respectively. (This means that the Mayor cannot delegate the power to delegate.)
- The exercise of the functions of a Minister of the Crown delegated to the Mayor under section 39A: see section 39A (6).
- Attendance by the Mayor at Mayor's Question Time (MQT) meetings and answering questions put to them at such meetings under section 45(3).
- Attendance by the Mayor at the annual State of London debate meeting held under section 46.
- Attendance by the Mayor at People's Question Time meetings held under section 48.
- The exercise of the Mayor's power of appointment of any of the 11+2 GLA staff under section 67(1) as amended: see section 36(6)(b).
- Appointments to the London based Regional Council of the Arts Council of England; the London regional committee or panel of the English Sports Council under section 377A and the Greater London Authority (Mayor of London Appointments) Order 2008 (SI 2008/ 701): see section 380(6)(aa).
- The making of byelaws concerning Trafalgar Square and Parliament Square Gardens under section 385(1) of the GLA Act: see section 380.
- The duty to consider a report of the Head of Paid Service prepared under section 2 of the Local Government and Housing Act 1989 and the duty to consider a Monitoring Officer or Chief Finance Officer report.

Other legislation

- The duties imposed on the Mayor to consider a report of the Head of Paid Service or GLA Monitoring Officer under sections 2 and 5 of the Local Government and Housing Act 1989: see sections 72(8) and 73(12) of the GLA Act.
- The Mayor's consideration and attendance at a meeting of the Assembly called to consider a report by the GLA's Chief Finance Officer (section 127 officer under the GLA Act) under section 114 of the Local Government Finance Act 1988.
- The Mayor's consideration and attendance at a meeting of the Assembly called to consider a report under section 8 or recommendations under section 11(3) of the Audit Commission Act 1998 in accordance with section 11A of that Act: section 11A(11) ACA 1998.

- The decision to issue a direction in relation to a borough's Local Development Scheme under section 15 of the Planning and Compulsory Purchase Act 2004 (as amended).
- The functions of determining and keeping under review how much money the GLA or a Functional Body can afford to borrow under section 3(2) of the Local Government Act 2003: section 3(9) LGA 2003.
- Decisions pertaining to the Adult Education Budget (see text box) under section 39A of the GLA Act 1999.

2. Matters by policy choice for exercise normally only by the Mayor (Category 2)

The Mayor does not wish to delegate the following matters²⁷:

- any decision, to exercise a power, that is Novel, Contentious or Repercussive
- a decision to commit Programme Expenditure or to enter into any other type of Non-Routine Financial Commitment of more than £150,000
- those Specified Matters listed below

This list of matters the Mayor does not by policy choice wish to delegate can be considered exhaustive.

Specified Matters

- Appointments to any of the following offices (specified in section 60A of the GLA Act or other legislation as ones to which the Assembly's confirmation hearing procedures under Schedule 4A apply):
 - Chair (if not the Mayor) and/or Deputy Chair of Transport for London
 - Deputy Mayor for Policing and Crime
 - London Fire Commissioner and Deputy Mayor for Fire
 - Chair (if not the Mayor) of a Mayoral Development Corporation
 - the Mayor's representative as Chair of the London Waste and Recycling Board
 - Chair of the Cultural Strategy Group (currently fulfilled by the Cultural Leadership Board)
 - Chair and/or Deputy Chair of the London Pensions Fund Authority
- Appointment to a remunerated position established under section 30 of the GLA Act (disregarding the payment of travel or subsistence expenses and allowances when on official business).
- Any other Mayoral appointment not falling within the above, including:
 - any statutory power of appointment to any other position, office or body
 - any appointment to a non-remunerated position, relying solely on section 30 of the GLA Act
 - any appointment of directors of or Mayoral representatives on GLA companies
- Authorising any member of 11+2 staff not listed at paragraph 9.1 of this Framework to exercise the PSI Application Powers, whether generally or specifically.
- The GLA forming or acquiring interests in any company or other corporate body.

²⁷ Though these matters are subject to the Urgency and Unavailability procedures in section 4.

- The disposal of land held by the GLA for the purposes of housing or regeneration for less than the best consideration that can reasonably be obtained in circumstances where the General Consent issued under section 333ZC of the GLA Act requires that a specific consent from the Secretary of State is required.
- The acquisition or disposal by the GLA of the freehold of any land or the leasehold of land where the lease is for a term of seven years or more.
- Approval in principle to the making of any Compulsory Purchase Order by the GLA under section 333ZA of the GLA Act.
- Approval of the text of the Mayoral strategies listed in section 41(1) for the purpose of submission to the Assembly under section 42B of the GLA Act and their subsequent approval for the purposes of publication as the Mayor's official strategy (other than the making of non-material changes to the text including the correction of errors²⁸)
- Approval of the final proposed text of the draft London Safety Plan in accordance with the standing governance direction (set out in MD2260, March 2018).
- The giving of statutory directions and/or guidance to:
 - Functional Bodies: TfL under sections 155(1) and 174(1)²⁹ of the GLA Act; to the LFC under section 327D of the GLA Act as amended by the Policing and Crime Act 2017; and to an MDC under section 220 of the Localism Act 2011
 - the London Waste and Recycling Board under sections 356, 357 and 358 of the GLA Act
 - London borough councils as regards their local air quality control functions under section 85 of the Environment Act 1995
 - any other person or body where such a statutory power exists
- The Mayor's functions concerning the annual budget process as set out in sections 85 to 99 of the GLA Act, including the Mayor's functions under Schedules 6 and 7, and the presentation of the draft consolidated and final draft budgets to the Assembly under that Schedule.
- The granting of an exemption under section 36 of the Freedom of Information Act 2000 (only in exceptional circumstances and providing it would not be unlawful in the circumstances for the Mayor to grant the exemption).
- The confirmation by the Mayor of an order establishing a road user charging scheme under section 295 and Schedule 23 of the GLA Act including the confirmation of any order varying or revoking such a scheme.
- The approval (where required) of arrangements involving the GLA for the provision or delegation of professional technical or administrative services or functions under section 401A of the GLA Act.
- The giving of Mayoral consent under sections 120 or 121 of the GLA Act to the making of capital or revenue grants between the GLA and a Functional Body and/or between Functional Bodies where the value is £150,000 or over.
- The giving of Mayoral consent to either of: a) the disposal of land by an MDC for less than the best consideration that can reasonably be obtained; or b) the disposal of land which has been

²⁸ Such corrections and non-material changes are covered by the General Delegation

²⁹ Section 174 of the GLA Act concerns the setting by the Mayor of the general level and structure of TfL public transport fares.

compulsorily acquired by the MDC, as respectively required by section 209 (1) and (3) of the Localism Act 2011.

- Any matter listed in a GLA Company's Articles of Association as requiring the consent of or a decision by the Mayor, including amending the Articles themselves.

Appendix 2. Actions that can be taken under the General Delegation

The following is a non-exhaustive, illustrative list of the actions that can be taken at any time by specified Senior Members of Staff under the General Delegation.

Action	Notes and requirements
Making a Non-Routine Financial Commitment (including Programme Expenditure) of a value up to and including £150,000	<ul style="list-style-type: none">• The power to enter into a Non-Routine Financial Commitment (including Programme Expenditure) valued at up to and including £150,000.
Conducting procurement exercises and award of contracts/grants	<ul style="list-style-type: none">• The power to undertake on the GLA's behalf any value for money, public procurement or grant award exercise necessary or expedient to implementing a decision. This power must be exercised in accordance with the Contracts and Funding Code.• This includes approving any matter involved in such processes; for example, the procurement procedure to follow, publishing OJEU notices, approving specifications, evaluation criteria and tender documents, and selecting the winning bidder.• If, however, the exercise of any procurement function is NCR then a Mayoral Decision must be sought first.• Similarly, if the proposal the procurement relates to is NCR and/or involves Non-Routine Expenditure of greater than £10,000, then an approved Decision Form is anyway required and should be finalised prior to procurement beginning formally.• Decision Forms should cover procurement options where that is a planned route for implementing the decision. If a single source procurement route is being sought, that should form part of the decision.
Setting fees and charges	<ul style="list-style-type: none">• The power to waive or to require the payment by any person of any fee, monetary payment or charge and to set these on any permitted basis or scale (for example: cost-recovery, not for profit, commercial or trading).• There must be a relevant Mayoral or other power expressly permitting the setting of the fee or charge. These most commonly derive from section 401A of the GLA Act; sections 93 to 99 of the Local Government Act 2003, and under the Local Authorities (Goods and Services) Act 1970).• The Executive Director of Resources must have been consulted about any potential budgetary implications of making or waiving the fee, payment or charge.• The setting of TfL's fares is a Reserved Mayoral Matter.
Making CPO compensation payments	<ul style="list-style-type: none">• The power to settle CPO Compensation Claims of any value (including over £150,000) may be approved by the Executive Director of Housing and

Action	Notes and requirements
	<p>Land and the Assistant Director, Finance & Governance acting jointly and following advice from the GLA's retained professional advisors as to the appropriate level of payment.</p> <ul style="list-style-type: none"> • In the absence or unavailability of either of the above officers, the Assistant Director of Strategic Projects and Property and the Finance Manager (Corporate) respectively may act in her/his place. • Given the commercial requirement to act quickly in these cases, the exercise of this delegation does not require a Decision Form.
Conducting negotiations and agreeing the terms of Formal Documents	<ul style="list-style-type: none"> • The power to undertake on the GLA's behalf discussions or negotiations with relevant parties and to agree the terms of any decision or action to be taken and the terms of any connected or related Formal Document.
Taking legal advice and instructing legal proceedings	<ul style="list-style-type: none"> • The power to take advice from the GLA's Legal Advisors and to instruct them to undertake any legal proceedings for or on behalf of the Mayor and/or GLA. Includes taking any action considered necessary or expedient in order to pursue, protect or defend the Mayor's or GLA's interests in any actual or threatened legal proceedings • In exercising this power, GLA staff should: <ul style="list-style-type: none"> • liaise with the Executive Director of Resources, including in relation to: incurring expenditure on legal or expert support; and any significant proposal to commence or be a party to or to settle or withdraw from proceedings or to pay damages, compensation or costs • cooperate with the GLA's Legal Advisors, who are to have sole care and conduct of the proceedings • keep a Record in Writing of decisions or actions taken regarding significant steps or stages in the proceedings • The requirement to complete a Decision Form at the appropriate level where Non-Routine Expenditure is involved and/or the matter is NCR remains.
Publishing material	<ul style="list-style-type: none"> • The power to publish on the Mayor's and/or GLA's behalf any appropriate material or document on the GLA's website or within other publications (including advertising); and to arrange for any printing and supply (including at a fee) to any person. • The Assistant Director of External Relations or the Head of Media should be consulted.
Signing Formal Documents (Signatory Permission)	<ul style="list-style-type: none"> • The power to execute or sign, for or on behalf of the Mayor and/or the GLA, GLA Subsidiary Company or Company Director any Formal Document connected or related to the decision in question or necessary or expedient to implementing it. • This power must be exercised in accordance with Part H.
Providing consent to the decision of a GLA Arm's-Length Company	<ul style="list-style-type: none"> • Officers are expected to take a risk-based decision as to whether or not a Decision Form should be used to progress the consent, with reference to the financial, reputational and other potential impacts on the GLA.

Action	Notes and requirements
(where not a matter reserved for the Mayor)	
Traffic Designation Orders	<ul style="list-style-type: none"> • Can be exercised at Director/Assistant Director level through a Decision Form.

Appendix 3. Specified Senior Members of Staff

Corporate Directors

GLA staff classified as Corporate Directors for the purposes of this Scheme.

- Chief of Staff *
- Chief Officer (incorporating roles as Head of Paid Service and GLRO)
- Executive Director of Communities and Intelligence
- Executive Director of Resources
- Executive Director of Housing and Land
- Executive Director of Development, Enterprise and Environment
- Executive Director of Assembly Secretariat

Mayoral Appointees

Mayoral Appointees for the purposes of this Scheme.

- Statutory Deputy Mayor and Deputy Mayor for Education and Childcare #
- Deputy Mayor for Housing and Residential Development *
- Deputy Mayor for Planning, Regeneration and Skills *
- Deputy Mayor for Culture and the Creative Industries *
- Deputy Mayor for Social Integration, Social Mobility and Community Engagement *
- Deputy Mayor for Business *
- Deputy Mayor for Environment and Energy *
- Deputy Mayor for Transport *
- Deputy Mayor for Fire and Resilience *
- Mayoral Director for Policy *
- Mayoral Director for Communications *
- Mayoral Director for External and International Affairs *
- Mayoral Director for Political and Public Affairs *

* Denotes GLA staff appointed by the Mayor under section 67(1) of the GLA Act (as amended by the Policing and Crime Act 2017). Note the Chief of Staff is both a Corporate Director and a Mayoral Appointee under this scheme.

Appointed as Statutory Deputy Mayor under section 49(1) of the GLA Act; the appointee is therefore an Assembly Member and not a member of staff. The Statutory Deputy Mayor is authorised by the Mayor to exercise Mayoral Powers in accordance with the framework set out in this Mayoral Decision-Making document under sections 38(1) and (2)(a) of the GLA Act.

Other Members of Senior Staff

Mayor's Office

- Head of Government and EU Relations
- Head of International Relations

Development, Enterprise and Environment

- Assistant Director of Skills and Employment
- Assistant Director of Planning
- Assistant Director of Regeneration and Economic Development
- Assistant Director of Environment
- Assistant Director of Growth, Infrastructure and Connectivity
- Assistant Director of Brexit and European Programmes (also Deputy GLRO)
- Head of Transport

Housing and Land

- Assistant Director of Programme, Policy and Services
- Assistant Director of Strategic Projects and Property
- Head of Area (North West)
- Head of Area (North East)
- Head of Area (South)

Communities and Intelligence

- Assistant Director of City Intelligence
- Assistant Director of Health, Education and Youth
- Assistant Director of Communities and Social Policy
- Assistant Director of Team London and Sport
- Assistant Director of Culture and the Creative Industries
- Assistant Director of External Relations
- Head of Media

Chief Officer and Resources

- Assistant Director of Human Resources and Organisational Development
- Head of Facilities
- Head of Technology
- Assistant Director of Group Finance (Resources)
- Assistant Director of Finance and Governance (Resources)

Assembly Secretariat

- Assistant Director of Scrutiny and Investigation
- Assistant Director of Committee and Member Services

Appendix 4. List of GLA Subsidiary Companies

1. Greater London Authority Holdings Limited

Status	GLA Managed Subsidiary Company
Type	UK company limited by shares
Company number	07923665
Directors	<ul style="list-style-type: none">• David Bellamy• Martin Clarke• David Lunts
Shareholder	Greater London Authority
Shareholder's representative	Executive Director of Resources

2. GLA Land and Property Limited

Status	GLA Managed Subsidiary Company
Type	UK company limited by shares
Company number	07911046
Directors	<ul style="list-style-type: none">• David Bellamy• James Murray• Martin Clarke• David Lunts• Simon Powell
Shareholder	Greater London Authority Holdings Limited
Shareholder's representative	Executive Director of Resources

3. SME Wholesale Finance London Limited (trading as Funding London)

Status	GLA Arm's-Length Subsidiary Company
Type	UK private company limited by guarantee without share capital
Company number	05165896
GLA Director	Debbie Jackson
Shareholder	N/A
Member's representative	Senior Manager – Programme Delivery, Regeneration

4. GLIF Limited

Status	GLA Arm's-Length Subsidiary Company of SME Wholesale Finance (London) Ltd
Type	UK private company limited by guarantee without share capital
Company number	11403390
GLA Director	N/A
Shareholder	N/A
Member's representative	N/A (oversight through SMEWFL)

5. London Treasury Limited

Status	GLA Arm's-Length Subsidiary Company of GLA Holdings Ltd
Type	UK company limited by shares
Company number	11035820
GLA Director	Luke Webster
Shareholder	Greater London Authority Holdings Limited
Member's representative	Executive Director of Resources

Appendix 5. Format for progressing and recording decisions

The table below sets out the required format for progressing and recording particular decisions by the Mayor, under the General Delegation and by GLA staff generally in other circumstances.

Decision	Document	Notes
Any GLA Decision requiring a Decision Form under the table at paragraph 17.3 (NCR matters and all Non-Routine Financial Commitments)	The Decision Form providing the required level of authorisation	<ul style="list-style-type: none"> The Decision Form is, together with its supporting and referenced documents, a sufficient record of the decision.
Significant changes to the provisions of Mayoral Decision-Making in the GLA (this Framework)	Mayoral Decision Form	<ul style="list-style-type: none"> See section 2, including the delegated arrangements that are in place and require only that a Record in Writing be made.
Significant changes to the provisions of other key governance documents	Mayoral Decision Form	<ul style="list-style-type: none"> The Governance Team can advise on what constitutes a 'key' governance document. In some cases, there will be other approvals required; for example, that of the London Assembly and/or Head of Paid Service.
Category 1 Reserved Mayoral Matters (not otherwise specified in this table)	Mayoral Decision Form	<ul style="list-style-type: none"> The Mayor's attendance at the specified meetings and events does not need to be documented except in so much a record should be kept of the meeting in the usual way.
Category 2 Reserved Mayoral Matters (not otherwise specified in this table)	Mayoral Decision Form	<ul style="list-style-type: none"> If either a Category 2 decision taken under the Urgency Procedures at section 4 or because Permission to Proceed for an NCR matter has been given under paragraph 18.4, then consult the Governance Team and use a Decision Form appropriate to the seniority of the decision-maker and importance of the matter. Statutory Mayoral Directions may be contained in a letter or other document appended to the MD authorising the Direction.
Mayor's GLA Group budget proposals and budget	The consultation budget proposals and budget documents themselves	<ul style="list-style-type: none"> This covers the consultation budget proposals, Draft Consolidated Budget and

Decision	Document	Notes
		the Final Draft Budget as presented to the Assembly.
Details of GLA's own annual budget	Mayoral Decision Form	<ul style="list-style-type: none"> Determines what is Programme and what is Non-Programme Expenditure for the purpose of this Framework.
Appointment to a remunerated position established under section 30 of the GLA Act	Mayoral Decision Form	<ul style="list-style-type: none"> The payment of travel or subsistence expenses/ allowances when on official business does not amount to remuneration.
All other Mayoral appointments, including Mayoral consent to an appointment by a Functional Body or other entity	Mayoral letter	<ul style="list-style-type: none"> Includes: any appointments subject to the Assembly confirmation hearing procedures under Schedule 4A of the GLA Act, all 11+2 GLA staff appointments under section 67(1) of the GLA Act as amended; any other statutory power of appointment to a position, office or body; and any appointment to a non-remunerated position relying on section 30 of the GLA Act.
Affordable Homes Programme matters	Initially a Mayoral Decision Form for the programme at large. Then a Record in Writing or a Director Decision Form, as per section 19	<ul style="list-style-type: none"> The Affordable Homes Programme is approved at its inception via an MD and allocations within that envelope are then delegated to the Executive Director of Housing and Land. Decision Forms are not normally then required. If, however, the Financial Commitment is complex or involves a bespoke agreement, then a DD <u>is</u> required. The NCR rules continue to apply: an MD would still be required in these instances. A summary of the additional allocations made under the overall programme approvals should be published on a quarterly basis.
Approval of Non-Routine Commitments above £150,000 for which the Mayor has given a specific delegation	Director Decision Form (or Assistant Director Decision Form if the delegation was to a specified Other Member of Senior Staff)	<ul style="list-style-type: none"> The Mayor must, via an MD, have given explicit approval for a Corporate Director to take the decision without the need for a further MD. The Decision must remain within the parameters set by the MD.
CPO Compensation Payments of any value	Routine record keeping (ensuring an appropriate audit trail)	<ul style="list-style-type: none"> Delegated to the Executive Director of Housing and Land and Assistant Director, Finance & Governance.

Decision	Document	Notes
Exercise of town and country planning powers	Any of the following, as advised by the Chief Planner: <ul style="list-style-type: none"> • Letter • Report to Mayor's / Deputy Mayor's Planning Meeting • Statutory notice or document in appropriate or prescribed form • Decision Form • Record in Writing 	<ul style="list-style-type: none"> • Includes the exercise of PSI Application Powers by Mayoral Appointees listed at paragraph 9.1. • Letters may be signed for and on behalf of the Mayor or on behalf of the Mayoral Appointees by the Chief Planner, anyone reporting to that post, or as listed in the Local Development Documents Delegation Table, which has further detail about the Local Plan Documents Delegation.
Important internally focussed policies and procedures	A Director Decision Form	<ul style="list-style-type: none"> • Where not requiring an MD but of GLA-wide significance; for example, making significant changes to the GLA's Anti-Fraud Framework.
Other matters falling within the General Delegation	As appropriate according to circumstances but normally either a Director Decision Form or a Record in Writing	<ul style="list-style-type: none"> • The Governance Team can advise on the appropriate approval route and record.
Routine Expenditure of any value	Record in Writing	<ul style="list-style-type: none"> • Falls within the General Permission to All GLA Staff.
Mayoral consent under sections 120 or 121 of the GLA Act to the making of capital or revenue grants between the GLA and a Functional Body and/or between Functional Bodies	A Decision Form as per the overarching financial thresholds set out in this document	<ul style="list-style-type: none"> • The Mayor must provide consent where the value is £150,000 or over.
Work in support of decisions	Record in Writing	<ul style="list-style-type: none"> • Falls within the General Permission to All GLA Staff.
Signing off Borough Local Implementation Plans (LIPs)	Director Decision Form	<ul style="list-style-type: none"> • The Mayoral responsibility to approve or refuse LIPs (plans prepared by each London borough which set out how they will deliver the Mayor's Transport Strategy within their borough) may be approved by the relevant Director in consultation with the Deputy Mayor for Transport.
Traffic Designation Orders	Director or Assistant Director Decision Form	<ul style="list-style-type: none"> • Where responsibility for a piece of road transfers between TfL and a borough as part of an improvement scheme, the GLA Act gives the GLA the relevant order-

Decision	Document	Notes
		making powers in the Highways Act 1980 and Road Traffic Regulation Act 1984.
Actions and decisions of a GLA Subsidiary Company and/or a Company Director, unconnected with the implementation of a GLA Decision	As required by the Company's Articles, or as otherwise determined by the Company or company law	<ul style="list-style-type: none"> Falls within the Company Delegation.
A GLA Company's Implementing Action	No additional record is required, unless specified by the Company's Articles, or as otherwise determined by the Company or company law	

Local Development Documents Delegation Table: Approval routes and records required

Nature of consultation	Consultation with/via	Delegation to
All controversial ³⁰ Local Plan proposals	<ul style="list-style-type: none"> Mayor's Planning Meeting, or Deputy Mayor for Planning 	<ul style="list-style-type: none"> Chief Planner Head of London Plan & Growth Strategies
Regulation 21 Statement of Conformity	<ul style="list-style-type: none"> Mayor's Planning Meeting, or Deputy Mayor for Planning 	<ul style="list-style-type: none"> Chief Planner Head of London Plan & Growth Strategies
Regulation 19 (Draft Submission) Local Plan Consultations	<ul style="list-style-type: none"> Mayor's Planning Meeting, or Deputy Mayor for Planning 	<ul style="list-style-type: none"> Chief Planner Head of London Plan & Growth Strategies
Regulation 18 (Issues and Options): Non-London Plan conforming	<ul style="list-style-type: none"> Deputy Mayor's Planning Meeting 	<ul style="list-style-type: none"> Chief Planner Head of London Plan & Growth Strategies
Regulation 18 (Issues and Options): London Plan Conforming	<ul style="list-style-type: none"> Head of London Plan & Growth Strategies 	<ul style="list-style-type: none"> Principal Planner/Team Leader-London Plan and Growth Strategies Other Planning officer above grade 10
Supplementary Planning Guidance	<ul style="list-style-type: none"> Head of London Plan & Growth Strategies 	<ul style="list-style-type: none"> Principal Planner/Team Leader-London Plan and Growth Strategies Other Planning officer above grade 10

³⁰ As identified by either the Mayor, Deputy Mayor for Planning, Regeneration and Skills or GLA officers

Nature of consultation	Consultation with/via	Delegation to
Area Action Plans	<ul style="list-style-type: none"> Head of London Plan & Growth Strategies 	<ul style="list-style-type: none"> Principal Planner/Team Leader-London Plan and Growth Strategies Other Planning officer above grade 10
Borough Community Infrastructure Levies	<ul style="list-style-type: none"> Head of London Plan & Growth Strategies 	<ul style="list-style-type: none"> Principal Planner/Team Leader-London Plan and Growth Strategies Other Planning officer above grade 10
Neighbourhood Plans	<ul style="list-style-type: none"> Head of London Plan & Growth Strategies 	<ul style="list-style-type: none"> Principal Planner/Team Leader-London Plan and Growth Strategies Other Planning officer above grade 10
Evidence/Statements for Examinations	<ul style="list-style-type: none"> Chief Planner, or Head of London Plan & Growth Strategies, or Head of Development Management 	<ul style="list-style-type: none"> Principal Planner/Team Leader-London Plan and Growth Strategies Other Planning officer above grade 10
Plans outside London	<ul style="list-style-type: none"> Head of London Plan & Growth Strategies 	<ul style="list-style-type: none"> Principal Planner/Team Leader-London Plan and Growth Strategies or other Planning officer above grade 10

Appendix 6. Examples of Formal Documents

The following is a non-exhaustive list of documents within the definition of 'Formal Document' in this Framework:

- byelaws, for example for Trafalgar Square and Parliament Square
- certificates, designations, specifications or confirmations of any kind
- company forms: articles and memorandum of association, share certificates, etc
- transfers, conveyances, contracts and agreements relating to land or interests in land of all kinds; for example, to create, acquire, grant, transfer, sell, extinguish or dispose of land and/or interests in land of any type
- contracts of all other kinds; for example, contracts of employment, contracts for works, services or supplies, intellectual and other tangible or intangible property, etc
- consents or approvals of any kind
- 'court process' documents of any kind used before any court or tribunal or arbitrator or similar person/body having appropriate jurisdiction whether in England and Wales or elsewhere; for example, claim forms, summonses, acknowledgements of service, defences, witness statements, orders, notices
- section 106 and development agreements and similar
- agreements under section 5 or section 278 of the Highways Act 1980
- directions of any kind; for example, from the Mayor to a Functional Body, to London boroughs regarding air quality or local implementation plans, to waste disposal and collection authorities
- regulations of any kind
- grant agreements
- guarantees and indemnities
- leases, assignments and similar
- official letters, demands, opinions and accounts
- loan, borrowing and finance agreements
- memoranda of understanding, heads of terms or agreement, side letters and letters of intent and the like (including where subject to contract) – as although not legally binding, they have legal significance
- mortgages or charges or debentures
- notices of any kind; for example, notices of entry or to treat, notices to quit, notices under the Companies Acts, shareholder notices
- orders of all kinds; for example, compulsory purchase orders, road traffic orders, GLA road and side-road designation orders
- partnership agreements; for examples, LLPs or limited partnerships

- procurement documents of all kinds including OJEU notices of any type, invitations to negotiate or tender, conditions of contract and similar
- share certificates, stock forms and similar
- statutory transfer schemes

Appendix 7. Definitions and interpretation

Term	Definition
11+2	Those staff appointed by the Mayor under section 67(1) of the GLA Act: the two political advisors under subsection 67(1)(a); and the 11 other staff under subsection 67(1)(b) (as amended by the Policing and Crime Act 2017). Note if the Mayor is making the full 11 appointees, one must be a Deputy Mayor for Fire.
Acting Mayor	The Statutory Deputy Mayor (in the first instance) or the Chair of the Assembly (if there is no Statutory Deputy Mayor) when acting as Mayor because the Mayor is Unable to Act in accordance with schedule 4 of the GLA Act. References in this Framework to the Mayor will in such cases include the 'Acting Mayor'.
Acting Senior Member of Staff	An individual acting in the place of one of the Senior Member of Staff listed at Appendix 3. This will be formally documented and either be for a defined period of time while the substantive post holder is away from the office or while someone is acting up into an otherwise vacant role. The person in question is, during this period, considered a Senior Member of Staff for the purpose of this Framework.
Affordable Homes Programme	Programme for the funding or provision of affordable homes as that term is defined in the Glossary of the National Planning Policy Framework (March 2012) or any successor document.
GLA Company / Subsidiary Company	A company under the Companies Act 2006 and where relevant a limited liability partnership under the Limited Liability Partnerships Act 2000 and as specified at Appendix 4 ('Subsidiary' has the meaning given it in section 1159 of the Companies Act 2006).
GLA Managed Company	A GLA Company as defined above for which the decision-making is largely integrated with that of the GLA. As a consequence, most of its decisions are GLA decisions that are progressed as such and as per this document.
GLA Arm's-Length Company	A GLA Company that operates at arm's length and for which, except for a few specified areas, has decision-making that operates largely independently of that of the GLA.
Category 1/2 Reserved Mayoral Matter	See 'Reserved Mayoral Matter' below.
Company Power	A GLA Company's legal powers to do things that are described in its Memorandum or Articles of Association, common law powers and statutory powers transferred, conferred or imposed by legislation on the company itself. Generally speaking, a company that is a GLA Subsidiary Company cannot do things that the Mayor and/or GLA have no Mayoral Power to do.
Corporate Director (GLA rather than Company)	Either the Chief of Staff or an Executive Director, specified at Appendix 3.

Term	Definition
CPO Compensation Claims	Claims for compensation against the GLA as a result of the making of any Compulsory Purchase Order, including any liabilities transferred to the GLA as statutory successor of the Homes and Communities Agency, London Development Agency, London Thames Gateway Development Corporation or other body under a statutory transfer scheme.
Decision	The act of determining to use a Mayoral Power, or in the context of a GLA Subsidiary Company, a Company Power (including where it takes decisions or actions under the Implementing Action Authorisation).
Decision Form	One of: Mayoral Decision Form (MD), Director Decision Form (DD), Assistant Director Decision Form (ADD) or Delegated Authority Record (DAR). All but the latter must be subject to the formal decision-making process administered by the Governance Team.
Formal Document	<p>A document other than a Decision Form that constitutes or implements the exercise of a Mayoral Power or a Company Power, in whatever form and by whatever name the document takes, where the document has or is intended to have legal force and effect or legal significance. Note:</p> <ul style="list-style-type: none"> • this definition applies whether the Mayor, GLA or GLA Subsidiary Company is the sole signatory or a signatory with other parties • it applies where nil or a stated value or other consideration (including nominal consideration or value) passes under the document (i.e. there is nil or only nominal consideration) • it applies whether the document is executed as a deed or not • it applies whether the form of execution is a personal signature or by affixing and attesting a corporate seal or it is executed by electronic means • it includes all associated documentation required by judicial, legal, administrative, public or official bodies undertaking functions in respect of the Formal Document or its subject matter; for example, High Court or County Court process documents, Land Registry forms, Memorandum or Articles of Association and Companies House forms, Charity Commission forms, shares and stock certificates • it also includes side letters, memorandums of understanding, ways of working documents and heads of terms, which are not themselves legally binding but nonetheless have legal significance
The General Delegation	The authorisation to specified Senior Members of Staff under sections 38 and 380 of the GLA Act to exercise Mayoral Powers where they are not a Reserved Mayoral Matter or covered by a separate delegation within this document.
General Staff Authorisation	The permission given to all GLA Staff under sections 38 and 380 of the GLA Act, set out in Part C, to do anything on behalf of the GLA (including the Mayor, Senior Staff Members a GLA Subsidiary Company or its Directors) that facilitates, or is conducive or incidental to, them preparing for, making or implementing a decision or other legitimate

Term	Definition
	activity under this Framework (where not a Reserved Mayoral Matter or covered by a separate delegation within this document).
GLA Act	The <u>Greater London Authority Act 1999</u> (as amended).
GLA Company Director	A Senior Member of Staff who is a director of a GLA Subsidiary Company, listed at Appendix 4.
GLA Decision	Any decision involving the use of a Mayoral Power in a GLA context.
GLA Legal Advisors	Transport for London's General Counsel and its Legal Directorate (or such other Legal Advisors to the GLA as may be appointed by the Executive Director of Resources from time to time).
GLRO and Deputy GLRO (and GLRO Decisions)	The Greater London Returning Officer and their appointed Deputy and any decisions made by either. GLRO decision-making is not explicitly covered by this Framework and is subject to separate rules but a similar process involving a GLRO (or DGLRO) Decision From.
Governance Team	The Assistant Director of Finance & Governance and the Senior Governance Manager.
Implementing Action Authorisation	An Implementing Action is one taken by a GLA Managed Company or GLA Company Director to implement an approved GLA Decision. GLA Company Directors have a standing authorisation to undertake Implementing Actions, which includes doing anything incidental or conducive to, or which facilitates, the implementation of that decision.
The Local Development Document Delegation	A delegation from the Mayor to GLA staff to exercise their powers to respond on their behalf when the Mayor is consulted on a Local Development Document. The approval levels are specified in the Local Development Document Delegation Table at Appendix 5.
Managed Company Director Delegation	The authorisation granted by a GLA Managed Company to a GLA Managed Company Director to take actions and decisions, and to exercise Company Powers for and on behalf of the Company, within the limitations and on the terms set out in this Framework.
Manager (for approval of expenditure up to £10,000)	A GLA member of staff who reports directly to an Assistant Director or Head of or otherwise and has senior responsibilities in the area in question.
Mayoral Appointee	One of the 11+2 members of GLA staff appointed by the Mayor under section 67(1) of the GLA Act (as amended by the Policing and Crime Act 2017) and the Statutory Deputy Mayor in respect of their role as part of the Mayor's Team, and as listed at Appendix 3.
Mayoral Power	<p>The Mayor's lawful ability, or the requirement on them, to do something through the exercising of a legal power or duty (a 'function').</p> <p>It includes common law powers and statutory powers transferred, conferred or imposed by any Act of Parliament, any Direction or Regulation of the European Union or secondary or subordinate legislation or byelaw of any kind (whenever passed or amended) on:</p> <ul style="list-style-type: none"> the office of the Mayor of London directly, or

Term	Definition
	<ul style="list-style-type: none"> the GLA but which, as a result of section 35 of the GLA Act, is exercisable only by the Mayor acting on behalf of the GLA, and includes the exercise by the Mayor of any power they are required to exercise jointly with the Assembly <p>It includes the power of the Mayor to do something, provide their consent or agreement to another natural or legal person doing things or to respond when consulted including where any such requirement arises as a result of a direction to such a person by the Mayor.</p> <p>A Mayoral Power includes the power to do anything that facilitates or is conducive or is incidental to the exercise of the function in question.</p>
MDC	A Mayoral Development Corporation established under section 198 of the Localism Act 2011, of which there are currently two: the London Legacy Development Corporation (LLDC) and Old Oak and Park Royal Development Corporation (OPDC).
Mixed Commitments	A GLA Decision involving a mix of different Financial Commitment types and/or values. Where this is the case, the decision should be taken at the level determined by the aggregate value of all Financial Commitment types
NCR	A proposal that could be objectively considered Novel, Contentious or Repercussive and is therefore a Category 2 Reserved Mayoral Matter requiring a Mayoral Decision Form. See also 'Permission to Proceed' below.
Non-Routine Expenditure	<p>Any one of:</p> <ul style="list-style-type: none"> Programme Expenditure income or monetary payments in favour of the GLA (unless a Routine Land and Property Transaction, or the Governance Team advise otherwise), including creating an obligation to pay a contingent liability (unless a Routine Land and Property Transaction, on normal commercial terms, or the Governance Team advise otherwise) anything else falling outside the definition of Routine Expenditure
Other Specified Member of Senior Staff	An Assistant Director or Head Of specified at Appendix 3 and authorised to act under the General Delegation.
Part 2	That part of a Decision Form, where required, setting out information exempt from publication under the Freedom of Information Act 2000 and that is not published – until such time as the information may cease to be exempt.
Permission to Proceed	The clarification that a proposal is not considered NCR – given by one of the Mayor, Chief of Staff, Head of Paid Service, Executive Director of Resources or Governance Team (as appropriate) – so allowing a Senior Member of Staff to proceed without a Mayoral Decision.

Term	Definition
Programme Expenditure	Any expenditure from budgets delineated as Programme Budgets in the detailed GLA annual budget, or budgets otherwise categorised as Programme. A type of Non-Routine Financial Commitment.
PSI (Potential Strategic Importance) Application Powers	The functions exercisable under sections 2A to 2F of the Town and Country Planning Act 1990 (as amended) and the Town and Country Planning (Mayor of London) Order 2008 (SI 2008/ 580, as amended. (Note the definition of what amounts to a PSI Application is set out in the Schedule to the 2008 Order.)
The PSI Application Powers Delegation	The standing delegation of the above powers to certain Mayoral Appointees as per section 8.4 of this Framework.
Record in Writing	A record in auditable form of a decision or a matter related to a decision – whether in hard or softcopy, in a memo, a report or an email – that is properly filed or archived and is capable of retrieval.
Reserved Mayoral Matter	Powers that may only be exercised by the Mayor, either by law (Category 1) or out of policy choice (Category 2) and that as such fall outside the General Delegation (subject to the Urgency procedures). An indicative list of the former and a definitive list of the latter are at Appendix 1.
Routine Expenditure	Expenditure from Non-Programme Budgets that is deemed to be approved at the point the detailed GLA annual budget is approved, noting the exceptions at paragraph 18.8.
Routine Land and Property Transaction	Other than reserved Mayoral matters- including the acquisition or disposal by the GLA of the freehold of any land or the leasehold of land where the lease is for a term of seven years or more- any transaction by the GLA or a GLA Subsidiary Company concluded at arm's length on normal commercial terms that involves the acquisition or disposal of land or any interest in land or any licence or contractual term relating to or connected with land. Includes: the granting of leases, tenancies, assignments, short term licences, consents in relation to easements, rights of light, amendments to existing contractual relationships of a non-financial nature (for example, the relaxation of user clause), amendments to existing contractual relationships of a financial nature (for example, rent review or adjustment of rent or payment period to assist tenant if in the interest of the GLA), relaxation, removal or other aspects relating to charges and historical grant/endowment situations where they relate to property inherited from predecessor bodies.
Senior Member of Staff	<p>A member of staff specified at Appendix 3, comprising:</p> <ul style="list-style-type: none"> the GLA's Corporate Directors Mayoral Appointees Other Senior Members of Staff <p>Or a member of staff acting up into that role (Acting Senior Member of Staff) generally or, in a specific instance, given permission to act in her or his place as per the requirements at paragraph.</p>
Signatory Permission	The ability under this Framework to exercise Formal Documents, as detailed at Part H of this document.

Term	Definition
Specified Activities Order	An order made by the Secretary of State under section 34A of the GLA Act requiring the GLA to channel all its commercial activities through a trading company.
Specified Matter	In the context of a Category 2 Reserved Mayoral Matter, a specific power (listed at Appendix 1) the Mayor has decided as a matter of policy choice not to delegate, subject to the Urgency and Unavailability Procedures.
Staff	GLA Staff appointed under either section 67(1) or (2) of the GLA Act.
Unable to Act	Where the Mayor is 'Temporarily Unable to Act' as described under the GLA Act and allowing for the related provisions to come into effect. Distinct from being Unavailable to Act. The Urgency Procedures do not apply.
Unavailable to Act / Urgency and Unavailability Procedures	Where the Mayor is able but otherwise unavailable to act or is conflicted or wishes not to prejudice their future involvement. In this case, Category 2 Reserved Mayoral Matters may be exercised by another individual as per the Urgency Procedures at section 4 .

GLA Financial Regulations

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Document owner	Assistant Director, Finance & Governance

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Part A. Preamble: financial management at the GLA

1. Purpose and scope

1.1 The Greater London Authority's (GLA) governance arrangements are designed to ensure:

- There are clear expectations for the Mayor, Assembly Members and staff – and in particular, that everyone upholds the seven principles of public life: selflessness, integrity, objectivity, accountability, openness, honesty and leadership;
- We conduct our business in line with the law and proper standards; and
- We safeguard and properly account for public money and spend it economically, efficiently and effectively.

1.2 The GLA's Financial Regulations relate specifically to that third element: ensuring we safeguard and properly account for public money and spend it economically, efficiently and effectively. They provide a framework for managing our financial affairs; and more specifically for setting and monitoring budgets, for exercising financial controls and for financial administration.

1.3 These Regulations relate to and interact with the following other governance procedures and protocols in particular¹:

Document	Sets out...
Mayoral Decision-Making in the GLA	how decisions are formally taken and recorded, and at what level, including the financial thresholds for determining at what level a decision should be taken
Contracts and Funding Code	rules and processes for procuring goods, services, works and for the giving of grants
Expenses and Benefits Framework	rules for expenses and benefits to ensure value for money and probity
Use of Resources Policy	the framework and rules to ensure the GLA's resources are not used for political purposes
Anti-Fraud and Corruption Framework	how fraud and corruption is prevented, detected and reported
Risk Management Framework	the framework for assessing and managing risk

¹ The following are also related to the effective implementation of these Regulations: Head of Paid Service's Staffing Protocol; Sponsorship Policy; Codes of Conduct for Members and of Ethics and Standards for Staff, including procedure for registering interests; Records Management Policy; and the GLA's published transparency commitment and reporting arrangements, including to comply with the Local Government Transparency Code

1.4 The Financial Regulations apply to everyone at all times and across all areas of the GLA. They apply also to the GLA's Subsidiary Managed Companies: Greater London Authority Holdings and GLA Land and Property.

2. Core responsibilities

The Mayor's responsibilities and delegated arrangements

2.1 The Mayor is the executive arm of the GLA and has overall responsibility for regulating and controlling its finances, including making and amending from time to time these Financial Regulations and any other regulations for supervising and controlling the GLA's finances, accounts, income, expenditure and assets. The Mayor therefore must approve any significant changes to this document – and approved this version under cover of Mayoral Decision 2472. In so doing, the Mayor approved also the delegations within this document to officers, principally the Executive Director of Resources.

2.2 In exercising delegated powers provided by these Financial Regulations, officers must still comply with all other statutory, regulatory and procedural requirements arising from outside and within the GLA².

2.3 The Executive Director of Resources has delegated authority to make updates to these Regulations, where they are necessary, so as to comply with external legal and regulatory requirements. They may also make other updates that do not substantively change its provisions. The Assistant Director, Finance & Governance has delegated authority to make minor drafting, corrective and presentational changes. They may also issue, update and amend any supplementary guidance and procedures.

The Executive Director of Resources

2.4 The Executive Director of Resources is the GLA's Chief Finance Officer (CFO) and has statutory duties for financial administration and stewardship. These statutory duties arise from and relate to:

- Section 127 of the GLA Act 1999;
- Local Government Finance Act 1988;
- Local Government and Housing Act 1989;
- Local Government Act 1999;
- Local Government Act 2003;
- Audit Commission Act 1998; and
- Accounts and Audit Regulations 2015.

2.5 In line with the principles set out in the CIPFA statement on the role of the CFO in Local Government, the CFO sits on the senior leadership team and reports directly to the Chief Officer,

² Including those documents referenced in Section 1 and also the Code of Recommended Practice on Local Authority Publicity, Regulation of Investigatory Powers Code of Conduct, the Data Protection Act 2018 and the General Data Protection Regulation (GDPR) and the Freedom of Information Act 2000.

ensuring that they are closely involved in aligning decisions to financial strategy. It is required that the post is filled by an experienced and qualified professional.

2.6 Their high-level responsibilities in ensuring this happens include:

- Leading a properly resourced and fit for purpose finance function;
- Setting strong internal controls, and monitoring compliance, in all areas of financial management, risk management and asset control;
- Advising on the GLA's financial position and on the key financial controls necessary to secure sound financial management;
- Providing timely financial information;
- Developing a medium-term financial strategy and administering the annual budgeting process to ensure financial balance and a monitoring process to ensure its delivery;
- Treasury Management, ensuring the effective management of cash flows, borrowings and investments of the GLA's own funds and funds it manages on behalf of others;
- Organising and supervising the GLA's accounting arrangements and maintaining its principal accounting records;
- Preparing and publishing final accounts and summary statements of accounts (to include the Functional Bodies and the London Pension Fund Authority), in line with relevant statutory requirements and timescales;
- Promoting and facilitating a culture of efficiency and value for money;
- Organising and providing support to the Assembly to enable it to fulfil its scrutiny and budget-setting functions; and
- Implementing appropriate measures to prevent and detect fraud and corruption.

Other more specific responsibilities are referenced throughout this document.

Implementing these Regulations

2.7 The day-to-day responsibility for implementation rests with the Assistant Director, Finance & Governance and their team. This includes:

- Communicating, advising on and administering the GLA's financial procedures and processes including ensuring that these Regulations are supported by clear supplementary guidance and well-understood and effective processes, with appropriate reinforcement and support;
- Preparing quarterly financial reports to the Mayor and Assembly that identify any financial issues that have significant implications for the GLA's budget;
- Ensuring that the Annual Governance Statement identifies and reflect on any internal control or other governance issues relating to these Regulations that have arisen during the year; and
- Fulfilling the reporting requirements described at paragraph 2.11 and 2.12.

Executive Directors and Senior Members of Staff³

2.8 Executive Directors have a responsibility to provide leadership and ensure GLA services provide value for money. They must therefore ensure these Regulations are implemented within their directorate and especially by staff working to them.

2.9 Assistant Directors will be cost centre holders and in turn have a responsibility for ensuring implementation within their teams. Specific responsibilities are set out in relevant sections of this document, but the principal, overarching responsibilities are to:

- Control income and expenditure and adhere to approval processes to ensure financial probity;
- Establish sound systems of resource planning and management to support continuous improvement, economy, efficiency and effectiveness – and achieve financial and operational performance targets;
- Support the Finance & Governance Unit in producing good quality financial information and forecasts and undertaking robust financial monitoring;
- Report to the Executive Director of Resources on any issues that have a material bearing on the GLA's financial position, risk quantum or insurance arrangements;
- Ensure, at a Unit level, sound arrangements are in place for in respect of asset management and control of stores; and
- Ensure timely and full cooperation from staff in their area with the procedures in this document.

All Staff

2.10 Everyone at the GLA is responsible for adhering to and applying these Regulations, specifically by:

- Using resources wisely and seeking value for money from the public purse at all times, while maintaining personal integrity and probity;
- Observing and complying with the systems and procedures in this document relating to income, expenditure and orders for goods, works and services; and
- Reporting any concerns or opportunities for improvement to their managers or the Finance & Governance Unit.

Reporting

2.11 Financial reporting is primarily through quarterly reports to the Mayor and Assembly. These reports will identify any financial issues that have significant implications for the GLA's budget. The Annual Governance Statement will identify and reflect on any internal control or other governance issues relating to these Regulations that have arisen during the year.

2.12 Any serious issues pertaining to these Regulations that are identified by the Assistant Director, Finance & Governance or their team will be reported immediately to the Executive Director of Resources and as necessary escalated to the Chief of Staff and the Mayor. Internal Audit will also be informed and a report made to the Assembly's Audit Panel where the issue is within its remit.

³ Certain Directors have specific responsibilities, viz. the Head of Technology and Head of Facilities on stores and inventories (section 11) and the Executive Directors for Housing and Land and Development, Enterprise and Environment over land and property (section 12)

Part B. Financial planning, monitoring and control

3. The Mayor's annual revenue budget

3.1 The budget is the financial expression of the Mayor's policies and priorities. Under the GLA Act, the Mayor is responsible for preparing the budget; and from start to finish the budget passes through a number of stages. In broad terms:

- Budget setting begins in the summer when the Mayor publishes (non-statutory) guidance. This gives the context for and helps the organisations that make up the GLA Group prepare their budgets for the financial year ahead;
- Next, the Mayor prepares a consultation budget and a draft Capital Strategy, including a Capital Spending Plan, which are published in December;
- After consultation has closed in January, the Mayor publishes a draft consolidated budget and presents it to the London Assembly. This must happen before 1 February. The Assembly must approve the budget, either with an amendment⁴ (if there is a simple majority in favour) or without;
- The Mayor then prepares a final consolidated budget in February and presents this next iteration to the Assembly also⁵. The budget can be unchanged from the previous iteration; or it can be the budget as amended by the Assembly or as amended by the Mayor. If any amendments agreed by the Assembly have not been carried forward, the Mayor must state why. At this stage, the Assembly may amend the budget if a two-thirds majority of its Members vote in favour of a specific amendment; and
- The Mayor then publishes the final budget for the financial year ahead (together with the Capital Strategy, including the Capital Spending Plan).

3.2 The budgets of the GLA and its Functional Bodies are the component budgets that form the overall consolidated budget for the GLA Group. The GLA has two component budgets: for the Mayor and for the London Assembly (though the Mayor prepares both). These component budgets must consist of the 'council tax requirement' for the body concerned and show how this has been calculated. The consolidated budget must, as the term implies, consolidate these council tax requirements into an overall requirement and, again, set out the relevant calculations.

3.3 The Executive Director of Resources is responsible for ensuring the Mayor and the Assembly have sufficient information and advice to comply with the statutory budget setting process⁶. The

⁴ The Assembly's right of amendment in respect of its component of the budget is limited insofar as they cannot vote for an increase to it that is proportionately more than that proposed in for the Mayoral element. Similarly, they cannot vote for a decrease which would be proportionately less than that proposed for the Mayoral element.

⁵ If the Mayor fails to present a final draft budget, the Assembly must meet and agree, by simple majority, the component council tax requirement of each of the constituent bodies. The consolidated budget is deemed to have been agreed accordingly.

⁶ The provisions of the Greater London Authority Act 1999, as amended by the Greater London Authority Act 2007 and the Localism Act 2011.

Executive Director of Resources also advises on the guidance to be issued by the Mayor to the GLA and the Functional Bodies to inform their submissions to the Mayor. This guidance sets out, among other things:

- The imperatives and challenges for the budget;
- The methods of calculation to ensure component and consolidated budgets are prepared on a common basis;
- The information that is required;
- The form in which the information must be presented; and
- The timetable for preparing and consulting on the budget.

3.4 Before the Assembly seeks to amend the Mayor's final consolidated budget, the advice of the Executive Director of Resources must be sought for any proposed amendment.

3.5 Once the consolidated budget has been passed, and the Mayor has approved the consolidated council tax requirement and council tax precepts through a Decision Form, the Executive Director of Resources notifies London's 33 billing authorities (the boroughs and the Corporate of London) of these precepts.

4. Capital spending and borrowing limits

4.1 The Mayor is also responsible for determining a Capital Strategy, including a Capital Spending Plan, for the GLA and its Functional Bodies, after first consulting the Assembly⁷ and each Functional Body. The Mayor also determines borrowing limits for the GLA and its functional bodies.

4.2 The Capital Strategy, including the Capital Spending Plan, follows a similar timetable to the main revenue budget, despite some dissimilarities in the processes, and is signed off by the Mayor (via a Decision Form) before 31 March each year. Borrowing limits and prudential indicators are signed off by year-end also.

4.3 Again, the Executive Director of Resources is responsible for ensuring the Mayor and the Assembly have sufficient information and advice to comply with the statutory requirements⁸. This includes advising on information to be included in the guidance referred to in paragraph 3.1 above. All capital receipts and prudential borrowing are corporate resources administered by the Executive Director of Resources.

4.4 Amendments, additions and deletions to the GLA's capital programme are approved either through a Decision Form or, where not explicitly connected to a particular decision requiring a Form, through the quarterly budget monitoring process (see below). The Assistant Director, Finance & Governance will maintain a list of all amendments, additions and deletions to the GLA's capital programme.

⁷ Although a statutory consultee, the Assembly does not have the opportunity to propose formally an amendment, as it does to the revenue budget. Note proposed amendments to the revenue budget may, however, effectively amend the Capital Strategy, including the Capital Spending Plan.

⁸ The provisions of the GLA Act 1999, as amended by the GLA Act 2007 and the Localism Act 2011; and in respect of borrowing, as set out in the Local Government Act 2003.

5. Reserves

5.1 The Executive Director of Resources is responsible for advising the Mayor and the Assembly on prudent levels of reserves for the GLA.

6. Budget monitoring

6.1 The Assistant Director, Finance & Governance, on behalf of the Executive Director of Resources, is responsible for preparing financial information to enable effective budget monitoring.

6.2 At or close to the start of each financial year each Assistant Director / Head of Unit will be asked to:

- Confirm the budget totals for their unit;
- Go through the monitoring arrangements for the coming year, including how any underspends can be used to support Mayoral priorities across the GLA;
- Set out any carry forwards required; and
- Confirm quarterly spending profiles for major projects to facilitate in-year monitoring.

6.3 It is the AD / Head of Unit's responsibility to, within their area, control income and expenditure, monitor financial performance and make accurate forecasts for future expenditure, taking account of financial information provided by the Finance & Governance Unit.

6.4 Every quarter, Finance & Governance will produce and circulate budgetary control reports with a list of variances that require explaining. These explanations and a full year forecast of income and expenditure should be prepared and submitted within agreed timetables. It is important these forecasts are realistic; that is, to the greatest extent possible an accurate reflection of likely future spend.

6.5 The Executive Director of Resources will prepare quarterly budget monitoring reports for the Mayor and Assembly.

7. Budget transfers

7.1 A budget transfer involves the movement of a revenue or capital budget that has not been committed between budget codes. The following principles and rules apply to budgets transfers within a financial year:

- Budget holders may not transfer provision from their capital budgets to their revenue budgets, unless explicitly approved by the Executive Director of Resources;
- Budget holders may transfer provision from their revenue budgets to their capital budgets;
- Budget holders may not transfer provision from programme budgets to non-programme budgets; and
- Budget holders are free to transfer provision from non-programme budgets to programme budgets.

7.2 Any budget transfers need to provide the resources to meet all and any ongoing commitments, including over future years, associated with activity both the 'from' and 'to' budget is intended to fund.

7.3 Budget transfers for non-routine expenditure should be approved through the GLA decision-making process, as set down in Mayoral Decision-Making in the GLA; i.e. alongside the proposed project or other financial commitment in question. The financial comments in the Decision Form must be explicit about the proposed budget transfer.

7.4 Budget transfers for routine expenditure should be agreed in writing (i.e. an email) between the budget holders and the lead accountant for that area.

7.5 Where there are budget transfers proposed within a suite of programme budgets or within a suite of non-programme budgets – and where expenditure is already approved, the financial commitment is unaffected and there are otherwise no financial implications for the GLA – then they should be agreed in writing (i.e. an email) between the budget holders and the lead accountant for that area.

7.6 Budget transfers relating to the Assembly component budget should be approved by the GLA Oversight Committee.

7.7 Movement of budgets across financial years are subject to the annual budget setting process.

8. Budget carry forwards

8.1 A budget carry forward is a budget transfer across financial years for approved expenditure.

8.2 The underlying principle for all budget carry forwards is that funds cannot be carried forward for a purpose other than that originally granted by the relevant Decision Form.

8.3 Revenue budget carry forwards will only apply to programme budget underspends identified at in the first three quarters of the year (i.e. not at quarter four; and not at any time arising from routine or staffing budgets). Any revenue budget proposals arising at quarter 4 will be considered as an in-year proposal during the financial year immediately following. That consideration will comprise an assessment of: i) whether or not the funding is ring-fenced; ii) alignment to Mayoral priorities; and iii) the overall financial position of the Authority.

8.4 Capital budget carry forwards will be permitted at quarters one to four, provided the programme concerned forms part of the GLA's approved Capital Spending Plan.

8.5 For the Mayor's component budget, budget carry forwards are subject to the approval of the Mayor's Chief of Staff and the Executive Director of Resources and will be integrated into the annual budget setting process. Proposed budget carry forwards should be in excess of a de minimis threshold, as advised by the Executive Director of Resources on an annual basis.

8.6 For the Assembly's component budget, budget carry forwards are subject to the approval of the Executive Director of Secretariat and to the Executive Director of Resources and will be integrated into the annual budget setting process.

8.7 The annual budget setting process will consider any outstanding budget requests which have yet to gain specific approval via a Decision Form, including any proposals to draw down from reserves. All such requests will need to be submitted by the end of quarter three.

Part C. Risk management and controlling resources

9. Risk management and insurance cover

9.1 The GLA's risk management arrangements and associated responsibilities are set out in its Risk Management Framework.

9.2 An important part of effective risk management is mitigating, where appropriate, risks through insurance cover. The Executive Director of Resources will ensure there is an ongoing assessment of what insurance cover is needed – through external insurance and internal funding and taking account of the results of risk management studies. They will seek to minimise insurance risk in a way that is cost effective and will report periodically on the cover in place and the extent and nature of extant funding.

9.3 Executive Directors should immediately notify the Executive Director of Resources of any assets that have been disposed of or acquired and that require insurance cover; and of items that, in their view, may require the GLA's insurable risks to be amended.

9.4 Executive Directors will also immediately notify the Executive Director of Resources of any incident or occurrence that might:

- Adversely affect the GLA's assets and is likely to give rise to an insurance claim;
- Otherwise be likely to lead the GLA to make a call on an insurance policy; and
- Give rise to a claim against the GLA.

9.5 The Executive Director of Resources, in consultation with or through a delegation to other relevant officers, will negotiate all claims with the GLA's insurers.

9.6 Executive Directors must consult the Executive Director of Resources in respect of any terms of any indemnity which the GLA is requested to give.

10. Internal control

10.1 Internal control refers to the systems of control designed to manage risk to a reasonable level – rather than to eliminate all risk of failure – to achieve policies and objectives.

10.2 The Chief Officer and the Executive Director of Resources are responsible for overseeing effective systems of internal risk control. These arrangements need to ensure compliance with the law and proper standards and support continuous improvement in economy, efficiency and effectiveness. The effectiveness of the GLA's financial and internal controls, and for managing risk, will be reflected on in the Annual Governance Statement.

10.3 The Executive Director of Resources is responsible for ensuring that the GLA's funds are safeguarded and properly accounted for. It is the responsibility of Executive Directors to establish sound arrangements for planning, appraising, authorising and controlling their operations to

achieve continuous improvement in economy, efficiency and effectiveness and for achieving their financial and operational performance targets.

11. Internal audit

11.1 The Executive Director of Resources is responsible for ensuring the GLA has an effective internal audit function and for reporting to the Mayor and Assembly should the possibility arise of a failure to maintain this requirement.

11.2 The Mayor, on the recommendation of the Executive Director of Resources and having consulted with the Assembly, approves the appointment of the internal audit supplier.

11.3 The Executive Director of Resources will ensure an Annual Audit Plan is prepared. Internal Audit will report on its delivery of the Annual Audit Plan and the Executive Director of Resources will maintain oversight. Progress will be reported periodically to the Assembly and made available to the Mayor.

11.4 Internal Audit have access at any reasonable time to the GLA and its companies and to any records, cash, stock, computer systems or any other relevant sources of information necessary for the performance of their functions. Executive Directors are responsible for ensuring Internal Audit are provided with any explanations and information requested for the performance of their function.

12. Stores and inventories

12.1 Except where set out below, each Executive Director is responsible for ensuring there are adequate arrangements relating to the security, checking and disposal of any items held in any directorate's stores and inventories.

12.2 The Head of Technology must maintain an inventory of all IT equipment, including mobile devices. The Head of Facilities Management must maintain an appropriate inventory of all miscellaneous GLA property (for example, furniture and equipment), other than land, buildings, IT equipment and directorate stores and inventories.

12.3 The Head of Facilities Management and the Head of Technology must arrange for physical checks of their inventories on a regular basis. They must report significant discrepancies to the Executive Director of Resources. After investigation, the Executive Director of Resources will make a report, as necessary, to the Mayor identifying action taken to avoid recurrences.

12.4 The Head of Technology is responsible for the disposal of IT equipment and the Head of Facilities Management is responsible for the disposal of miscellaneous GLA property, other than leased items, that are surplus to requirements or no longer serviceable for the purposes for which held.

12.5 The Executive Director of Resources is responsible for the termination of leases and return of leased assets pertaining to the GLA's offices and facilities.

12.6 Budget holders may dispose of revenue assets through sale, donation or scrapping. Competitive quotations must be obtained for individual disposals where the value is expected to exceed £1,000. For every disposal, officers must ensure value for money is obtained and maintain

adequate records demonstrating value for money, that the assets are obsolete or surplus to requirements and highlighting the specific reasons for disposal.

13. Land, buildings and other major assets

13.1 The Executive Director of Housing and Land and the Executive Director of Development, Enterprise and Environment are responsible, within their respective areas, for managing and optimising the GLA's interests in or over land and property. They are responsible for ensuring compliance with legislation⁹ that specifies which activities must be carried out by a GLA subsidiary company established for this purpose. The Executive Director of Resources is responsible for all other interests in or over land or property (i.e. outside of the GLA's housing, regeneration and economic development functions).

13.2 The Executive Director of Housing and Land shall prepare and maintain a comprehensive asset management strategy for their area, linked to the Mayor's Housing and Economic Development strategies.

13.3 Executive Directors must make arrangements to ensure the proper security of all buildings and other major assets under their control. They should also ensure there are contingency plans for the security of assets and continuity of service in the event of disaster or system failure.

13.4 The Executive Director of Resources shall ensure that appropriate financial advice, including tax advice, is available at the point of decision on the acquisition or disposal of land and buildings.

13.5 All asset disposals must be approved in line with the GLA's decision-making framework.

13.6 The Executive Director of Resources is responsible for maintaining a fixed asset register for land and buildings and for making arrangements for the custody of all title deeds. All land and buildings must be revalued on a regular basis in accordance with accounting requirements and changes in value of assets must be reported appropriately to the Mayor and the Assembly.

13.7 The Executive Director of Resources shall ensure that estimates of expenditure and income arising from the acquisition, disposal and maintenance of land and buildings are included in the revenue budget and capital programme. The Executive Director of Resources shall ensure these estimates are monitored closely and reported to the Mayor and the Assembly.

13.8 The GLA may hold major assets, other than land and buildings (e.g. equity interests, investments in special purpose vehicles, and such like). The equivalent provisions set out above for land and buildings apply to the GLA's interests in other major assets.

14. Treasury management

14.1 The GLA's cash balances must be properly managed in a way that prioritises the security of those balances invested and the liquidity requirements of the GLA – while securing the best returns possible within those constraints and the GLA's risk appetite.

14.2 The GLA's borrowings shall be managed in a way that prioritises long term affordability and management of related risks.

⁹ The GLA Act and GLA (Specified Activities) Order 2013.

14.3 The GLA has adopted the recommendations of the Chartered Institute of Public Finance and Accountancy's 'Treasury Management in the Public Services: Code of Practice', including the recommended form of treasury management policy statements, stating the policies and objectives of the GLA's treasury management activities. Any recommendations of the Code not adopted by the GLA will be reported to the Mayor.

14.4 In line with proper practice, the Executive Director of Resources will submit a Treasury Management Strategy Statement and Treasury Management Policy Statement to the Mayor for approval periodically. These documents shall be promptly revised and resubmitted as necessary in response to changing circumstances.

14.5 Under delegation from the Mayor, the Executive Director of Resources will create and maintain suitable treasury management practices, setting out the manner in which the GLA will seek to achieve its treasury management objectives and prescribing how it will manage and control treasury management activities.

14.6 The responsibility for implementing and monitoring the GLA's Treasury Management Strategy Statement, approving Treasury Management Practices and all executive decisions on investment, borrowing or financing are delegated to the Executive Director of Resources.

14.7 All money in the hands of the GLA is aggregated for the purposes of treasury management, except in specific instances where funds are managed on behalf of other entities (outside of the Group Investment Syndicate) or ring-fenced by statute, such as the Business Rates Supplement (BRS) Act 1999. The Executive Director of Resources must ensure adequate arrangements are in place to meet relevant statutory requirements and where monies are pooled for treasury management purposes, that suitable memoranda are maintained to identify interest and principal sums attributable to each entity or ring-fenced account.

14.8 All investments of the GLA's money shall be made in the name of the GLA. Where the GLA is responsible for investing jointly controlled money, such investments shall also be made in the name of the GLA. The Executive Director of Resources, however, must ensure that the GLA is not exposed to additional risk by such arrangements.

14.9 All securities that are the property of or in the name of the GLA and the title deeds of all assets in its ownership must be held in the custody of the Executive Director of Resources or a custodian meeting the requirements from time to time approved by the Mayor in the Treasury Management Strategy Statement.

14.10 The Executive Director of Resources is the GLA's registrar of loans and other securities and will maintain records of all borrowing of money by the GLA.

14.11 Where the GLA provides treasury management services to other entities, the Executive Director of Resources shall ensure that transactions on behalf of another body are executed in accordance with the treasury management policies and practices of that body, providing the GLA has been notified of the same.

14.12 The Executive Director of Resources will report to the Mayor on the GLA's treasury management activities and on the exercise of treasury management powers delegated to them. Such reports shall include, at minimum, a mid-year review and outturn report for each financial year, in addition to the annual submission of the Treasury Management Strategy Statement.

14.13 The Executive Director of Resources may delegate any investment or borrowing activity to the GLA's wholly-owned, authorised and regulated subsidiary, London Treasury Limited. The Executive Director of Resources will maintain appropriate contractual arrangements including at minimum an investment management agreement, to ensure that any delegated activity falls within the requirements of the GLA's financial procedures and Treasury Management Strategy.

Part D. Systems and procedures

15. Income

15.1 The Executive Director of Resources shall make arrangements for the:

- Proper recording of all sums due to the GLA; and
- Prompt and proper accounting for all sums due, including, as appropriate, its collection, custody, control and deposit.

15.2 Income relating to goods and services must generally be invoiced for and paid prior to the delivery of goods or the provision of the service.

15.3 Sales invoices and credit notes must only be raised by Finance & Governance. They must be signed off by the budget holder and supported by documentation that shows the GLA has committed to provide the goods/services. If the documentation is not sufficient, Finance & Governance will not issue the invoice.

15.4 Where the organisation that the GLA is invoicing operates a purchase order (PO) numbering system there is likely to be a requirement that all sales invoices quote this number. The responsible officers should obtain this number and quote it with the sales invoice request sent to Finance & Governance.

15.5 Cash and cheque handling should be avoided where possible. If cash or a cheque is received, however, this must be submitted to Finance & Governance immediately who will issue an official receipt.

15.6 Within Finance & Governance, cash received shall be counted and signed off by two officers. Cheques will be logged in the cheque receipt book and the receipt signed off by two officers. All funds received in this way will be stored securely and banked promptly.

15.7 All official receipt books and other similar items are designed, ordered and stocked by Finance & Governance who will also approve all arrangements for the issue and security of such documents.

15.8 Monies received on behalf of the GLA must not be used for cashing cheques belonging to officers of the GLA or any other persons other than in exceptional circumstances agreed by the Executive Director of Resources.

15.9 Prior to signing documents that lead to money becoming due to the GLA under contracts, leases and other agreements approval must be obtained in accordance with Mayoral Decision-Making in the GLA. All related documents and particulars should be provided to support the decision. The relevant Executive Director needs to be informed immediately of any changes or cessation of such arrangements that affect the monies due. Where such income due exceeds £1m in value, the Senior Group Treasury Officer – Operations must also be informed.

15.10 Provided appropriate steps have been taken to recover monies due to the GLA, the Assistant Director, Finance & Governance may authorise the writing off of sums owed by a single

debtor of up to £50,000. Sums to be written off in relation to a single debtor between £50,000 and £150,000 require the approval of the Executive Director of Resources. Sums to be written off above £150,000 in relation to a single debtor require the approval of the Mayor, after consideration of a report from the Executive Director of Resources (note these values are in line with the financial thresholds in Mayoral Decision-Making and any changes to the thresholds in that document would in turn automatically change the thresholds for write-offs).

15.11 All sums written off will be recorded in a central register maintained by the Assistant Director, Finance & Governance. An annual report will be submitted to the Mayor summarising the sums up to £150,000 that have been written off in the financial year.

15.12 The Executive Director of Resources shall regularly review the GLA's policy on fees and charges, and the Assistant Director, Finance & Governance will maintain a list of all fees and charges.

16. Routine expenditure

16.1 As set down in Mayoral Decision-Making in the GLA, once budgets are approved, routine expenditure can generally be incurred up to the amount in an individual budget line (including any budget transfer made in accordance with these Regulations) without further approval – and providing that expenditure is in accordance with these Financial Regulations and the procurement procedures set out in the Contracts and Funding Code.

16.2 Where an authorised signatory is the direct beneficiary of the expenditure, then approval must be obtained from their line manager.

16.3 The Executive Director of Resources has unlimited authority, subject to budget limits, to make payments relating to payroll, accommodation costs, audit fees and insurance premiums.

16.4 Budget holders shall ensure that the Senior Group Treasury Officer - Operations is provided with the details and proposed payment date for any item of routine expenditure exceeding £1m as soon as practicable in advance of payment.

17. Non-routine expenditure

17.1 Mayoral Decision-Making in the GLA sets down the thresholds for the different approval levels (Mayor, Director, Assistant Director and Manager) for non-routine (including programme expenditure) financial commitments related to Mayoral budgets (i.e. not Assembly or Greater London Returning Officer expenditure).

17.2 Where there is a variance in the form of an overspend, the presumption is that the overspending service or project will identify a source of funding from within their directorate to compensate.

17.3 For the exercise of the functions of the Greater London Returning Officer, the post holder may through the GLA contract directly with suppliers and may work with London's 32 boroughs and the City of London to agree 'Maximum Recoverable Amounts'. The GLA will, under section 48 (3A) of the Representation of the People Act 1983, pay all expenses properly incurred for the exercise of these functions. The GLRO shall maintain a clear audit trail of all decisions taken and shall produce a Decision Form, which shall be signed off by the Executive Director of Resources.

17.4 Nothing in these Financial Regulations prevents any Executive Director from incurring expenditure which is essential to meet any immediate needs created by a sudden emergency, providing that their actions are reported as soon as practicable to the Mayor.

17.5 Originators of non-routine expenditure shall ensure the Senior Group Treasury Officer – Operations is provided with the details and proposed payment date for any item of such expenditure exceeding £1m as soon as is practicable in advance of payment.

18. Orders for works, goods and services

18.1 Where approval to commit to expenditure has been obtained via a Decision Form, the approval number must be stated on the shopping cart / PO. The relevant documentation should be attached to the shopping cart to be approved; for example, the Decision Form, the signed contract or funding agreement, or competitive quotes.

18.2 TfL Procurement, the GLA's shared service provider for procurement, will convert shopping carts into POs to expedite the payment of goods and services. Executive Directors and Assistant Directors / Heads of are responsible for ensuring that correct details are entered onto the financial system.

18.3 The person authorising a shopping cart is responsible for ensuring the estimated cost of the order is covered by a budget provision. The contract is entered into upon the issue of the purchase order by TfL Procurement and therefore it is essential that the correct information is included in the shopping cart and that all procurement/Financial Regulations have been complied with.

18.4 Shopping carts must clearly indicate the nature and quantity of the goods, work or services required and contain an estimate of the sum involved. Shopping carts need not be completed for regular payments for routine items of expenditure.

18.5 Oral orders may only be issued in exceptional circumstances, where a shopping cart cannot be raised or a PO cannot be issued at the time. If an oral order has to be made it must be confirmed within three working days by an approved shopping cart being passed to TfL Procurement indicating all details of the order and clearly marked 'confirmation of order'.

18.6 The Executive Director of Resources is responsible for developing and coordinating a corporate approach to the purchase and supply of goods and services – including promoting adherence to the Contracts and Funding Code.

18.7 Executive Directors should immediately inform the Chief Accountant of any variation or cessation of regular periodic payments that relate to their area of responsibility.

18.8 Exemptions from raising a shopping cart have been agreed with TfL Commercial and Accounts Payable for specific expenditure types for which a PO is not appropriate; such as fines, penalties, business rates, utilities, compulsory purchase order settlements and the purchase of land via solicitors.

19. Procedures for payments and authorising accounts

19.1 The Executive Director of Resources is ultimately responsible for paying all properly authorised invoices and other requests for payment. The normal method of payment of money due from the GLA is by Bacs.

19.2 When goods/services have been received, they must be entered promptly onto the finance system via a goods/services receipt confirmation (GRN).

19.3 Payment of an invoice will be delayed if a PO/GRN has not been entered onto the finance system.

19.4 When an invoice is received, and matched with the PO and GRN, Business Services at TfL, the GLA's shared services payments provider, will automatically generate payment. All invoices, not meeting the above requirements will be referred to the relevant directorate to resolve.

19.5 Executive Directors, Assistant Directors, Heads of and budget holders with approved delegated authority on the finance system are authorised to approve POs and invoices/requests for payment. Approved signatories can authorise payments providing the:

- Expenditure has been properly incurred and relevant budget provision exists;
- Works, goods or services to which the account relates have been received, carried out, examined and approved;
- Prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct; and
- Coding of expenditure is correct and that all other appropriate checks have been made.

19.6 Executive Directors may request, in writing, that the Executive Director of Resources make a payment where prices have increased beyond the control of the contractor/supplier. They may make payment provided they are satisfied the increases are reasonable and are in accordance with a relevant decision as recorded in a Decision Form and are within overall budget provision (provided by budget transfer if necessary).

19.7 Executive Directors must comply with the annual closing of accounts instructions to help ensure the GLA's accounts are closed within the statutory timetables. In particular, as soon as possible after 31 March and in line with the closing of accounts timetable, Executive Directors must notify the Executive Director of Resources of all outstanding income and expenditure relating to the previous financial year.

20. Salaries, wages, expenses and pensions

20.1 Responsibility for paying salaries, wages and pension benefits rests ultimately with the Executive Director of Resources.

20.2 Any extraordinary payroll payments and payments outside of agreements of general application must be specifically approved by the Executive Director of Resources in consultation with TfL Legal as necessary.

20.3 The Executive Director of Resources and the Assistant Director of Human Resources and Organisational Development must be provided with information to facilitate the calculation and payment of salaries, wages and pension benefits, and to maintain appropriate financial records. In particular, but not exclusively, the HR team (via the HR system where relevant) must be informed of all:

- Appointments, resignations, dismissals, suspensions, secondments and transfers;
- Absences from duty for sickness or other reason, apart from approved leave;

- Changes in remuneration other than normal pay awards and agreements of general application; and
- Information necessary to maintain records of service.

20.4 Any expenses and benefits must be approved, incurred and submitted in line with the GLA's Expenses and Benefits Framework.

21. Banking

21.1 The Executive Director of Resources will make all arrangements relating to the GLA's bank accounts.

21.2 All bank accounts should have an official title that must include the GLA's name or that of a subsidiary company. In no circumstances must an account be opened in the name of an individual.

21.3 The Senior Group Treasury Officer – Operations will order all cheques and banking stationery and make arrangements for their safe custody. All cheque usage is to be recorded in a register.

21.4 Cheques require one authorised signatory, regardless of value.

22. Tax

22.1 The Executive Director of Resources is responsible for ensuring the GLA meets its requirements under tax legislation and avoids unnecessary costs that might arise. This includes the maintenance of tax records, making all tax payments, receiving tax credits, submitting tax returns by due dates and advising on tax matters for both the activities conducted by the GLA and its subsidiary companies.

22.2 The Executive Director of Resources is responsible for issuing guidance on all tax issues that affect the GLA and its subsidiary companies, covering payroll and non-payroll related tax issues.

23. Credit cards

23.1 Credit cards will be issued and expenditure must be incurred in line with the GLA's Expenses and Benefits Framework.

Part E. External arrangements

24. Grant claims, bids for external funding and sponsorship

24.1 The Executive Director of Resources is responsible for the framework within which the GLA prepares and submits grant claims. Such claims may be submitted at the directorate level and following sign off by the responsible Assistant Director / Head of – but must have input from the Finance & Governance team.

24.2 Bids for external funding are to be approved at the following levels:

- In excess of £500,000: the Mayor or relevant Deputy Mayor;
- Up to and including £500,000: the relevant Executive Director

The Executive Director of Resources must be consulted on any bid above £100,000; and Finance & Governance must be involved in the preparation of any bid.

24.3 The decision to seek sponsorship or donations to fund events, whether they are in cash, goods, services or in kind, must be approved at the same time as the associated event and in accordance with the levels set out above. The GLA's Sponsorship Policy applies.

24.4 Approval must be sought and received through a Decision Form, as per Mayoral Decision-Making in the GLA, before an agreement is entered into for the receipt of external funding.

24.5 The Executive Director of Resources must be consulted on the VAT implications and raise invoices for the amounts due to the GLA.

25. Funding to external organisations

25.1 Grants may be awarded to an external organisation where their activities are in line with the Mayor's objectives and in accordance with the Contracts and Funding Code.

25.2 Approval must be obtained at the appropriate level before any commitment (whether oral or written) is made to provide funding to an external organisation, as set down in Mayoral Decision-Making in the GLA.

25.3 Officers need to liaise with TfL Legal to ensure that a funding agreement is put in place and signed at the appropriate level before the recipient organisation incurs any costs.

25.4 A Funding Agreement Toolkit and template are available on the intranet.

25.5 The GLA Open Project System (OPS) is being progressively rolled out as a grant and project management IT system and the presumption is grant funding schemes should be managed through the system unless there is a valid business reason not to do so.