

## 5: FINANCIAL PROCEDURE RULES

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### 1. **FINANCIAL ADMINISTRATION**

- 1.1 The Policy and Resources Committee shall be responsible for regulating and controlling the finances of the Council and related activities within a strategy determined by the Council.
- 1.2 The Council shall appoint a suitably qualified officer, for the purposes of Section 151 of the Local Government Act 1972, who shall be responsible, under the general direction of the Policy and Resources Committee, for the proper administration of the Council's financial affairs.
- 1.3 As the Council's financial adviser, the Chief Financial Officer shall report to the Policy and Resources Committee with respect to the level of resources proposed to be utilised in each financial year and shall keep that Committee informed with respect to the Council's finances and financial performance, and other Committees informed with respect to the financial implications of their activities.
- 1.4 The Chairman of the Policy and Resources Committee or his nominee, shall be entitled to attend meetings of spending Committees and to speak but not to vote on matters relating to annual or supplementary estimates or on any proposal involving expenditure exceeding an amount to be determined from time to time by the Council.
- 1.5 Each Committee shall be responsible for making, and amending from time to time, such financial regulations as it considers necessary and desirable for the supervision and control of the finances, accounts, income, expenditure and assets of the Council, in conformity with these standing orders.
- 1.6 The Policy and Resources Committee shall be responsible for the observance of the Council's financial standing orders and financial regulations throughout the Council administration.
- 1.7 Each Service Lead or Principal Officer is responsible for the accountability and control of staff and the security, custody and control of all other resources, including plant, buildings, materials, cash and stores appertaining to their service unit.

## 2. **FINANCIAL PLANNING**

- 2.1 Each Committee shall consider a programme of capital expenditure and estimates of income and expenditure on revenue account for such future periods and such dates as the Council shall require and shall submit them to the Council with such recommendations as they deem necessary including a recommendation as to the Precept for the ensuring year.
- 2.2 Each member of the Council shall be provided with a copy of the proposed capital programme and revenue estimates together with a statement by the Chief Financial Officer of their effect on the Council's finances, as well as an estimate of the overall Council Tax to be levied, at least 3 clear days before the meeting of the Council at which such matters will be considered.

## 3. **BUDGETARY CONTROL**

- 3.1 It shall be the duty of the Policy and Resources Committee to monitor and regulate the financial performance of the Authority during the currency of each estimate period.
- 3.2 Each Committee may not incur expenditure which cannot be met from the amount provided in the revenue estimates under a head of estimate (including any virement made in accordance with standing order 3.3. below) to which that expenditure would be charged or would result in an overspending in the year on that head of estimate unless a supplementary estimate has been submitted and approved by the Council. This standing order shall apply to a reduction in income as to an increase in expenditure.
- 3.3 Amounts provided under the several heads of the approved annual revenue estimates shall not be diverted to other purposes without the approval of Council save that such approval is not required where the amount does not exceed a sum determined from time to time by the Council. The Chief Executive, Chief Financial Officer or his nominated deputy shall have authority to divert up to 50% of the sum so determined without reference to the Policy and Resources Committee.
- 3.4 Each Committee proposing to vary its approved programme of capital expenditure by the addition, deletion or material modification of a project in that programme shall

submit a recommendation to the Council. Such approval shall not be required where a Committee wishes to transfer an amount not exceeding a sum determined from time to time by the Council from one head of the capital programme to another.

- 3.5 Nothing in these standing orders shall prevent a Committee from incurring expenditure which is essential to meet any immediate needs created by a sudden emergency or which is referable to Section 138 of the Local Government Act 1972, subject to their action being reported forthwith to the Council.
- 3.6 The inclusion of items in approved revenue estimates or capital programmes shall constitute authority to incur such expenditure save to the extent to which the Council shall have placed a reservation on any such item or items. Expenditure on any such reserved items may be incurred only when and to the extent that such reservation has been removed.
- 3.7 The Policy and Resources Committee shall from time to time keep the Council informed as to the state of the Council's finances and shall report on the accounts of each financial year as soon as practicable after having considered the Management Letter from the Council's external auditors. Such a letter will be circulated to all members of Council three days prior to the meeting with the auditors.
- 3.8 Where the Policy and Resources Committee proposes -
- (i) a new policy, or
  - (ii) a variation of existing policy, or
  - (iii) a variation in the means or time-scale of implementing existing policy

which affects or may affect the Council's finances, it shall submit a report to the Council on such proposals. The report shall be prepared by the proper officer as designated in section 1.3 above.

## **FINANCIAL REGULATIONS**

### **1. GENERAL**

- 1.1 Each Service Lead or Principal Officer shall consult the Chief Financial Officer with respect to any matter within his purview which is liable materially to affect the finances

of the Council before any provisional or other commitment is incurred or before reporting thereon to a Committee.

## 2. **ANNUAL CAPITAL AND REVENUE BUDGETS**

- 2.1 The Chief Financial Officer, in consultation with the Chief Executive, the Deputy Chief Executive and Service Leads, will prepare a capital programme of schemes involving expenditure on capital account during the forthcoming financial year, and such further period as the Council may require, together with a brief description of each scheme and the estimated cost, and shall submit to the Policy and Resources Committee this detailed capital programme no later than the February Policy and Resources Committee meeting. The Chief Financial Officer shall report to the Policy and Resources Committee upon the financial implications of the programme and the Policy and Resources Committee shall submit the estimates to Council with such recommendations as they deem necessary.
- 2.2 Each Committee of the Council shall not later than the February cycle of meetings each year, consider full details of all estimated expenditure and income for the ensuing financial year, showing under comparative headings:
- (i) the original estimate;
  - (ii) the actual expenditure and income for the last completed year;
  - (iii) the estimate for the forthcoming financial year;
  - (iv) if necessary, any revised or supplementary estimates indicating the probable result for the current financial year.

These annual estimates shall be prepared by the Chief Financial Officer in conjunction with the Chief Executive, the Deputy Chief Executive and Service Leads.

- 2.3 The Policy and Resources Committee shall then submit full details of all estimates to the Council with such recommendations as they deem necessary, including a recommendation as to the Precept for the ensuing year.
- 2.4 Upon the approval by the Council of a programme of capital expenditure the Chief Executive, Deputy Chief Executive, Chief Financial Officer and Service Leads shall be authorised to:

- (a) take steps to enable land required for the purposes of the programme to be acquired in due time; and
  - (b) prepare a scheme and estimate including associated revenue expenditure for approval by the appropriate Committee.
- 2.5 Any proposal to a Committee which would involve the incurring of expenditure during a period in respect of which the Council has approved a budget in the capital programme shall be accompanied by a joint report of the appropriate Service Lead and the Chief Financial Officer indicating the sufficiency or otherwise of the finance provision therefore in the capital programme.
- 2.6 Where it appears that the amount of any head of estimate of approved expenditure may be exceeded or the amount of any head of approved income may not be reached, it shall be the duty of the Service Lead concerned after consultation with the Chief Financial Officer to inform the Policy and Resources Committee.
- 2.7 The Chief Financial Officer or his nominated deputy shall furnish the Leadership Team with regular and timely information relating to the budgetary control of the Council's revenue estimates and capital programme.

### 3. **ACCOUNTING**

- 3.1 All accounting procedures and records of the Council and its officers shall be determined by the Chief Financial Officer. Where such procedures and records are maintained in a section other than that of Financial Services, he shall, before making any determination, consult the Service Lead.
- 3.2 All accounts and accounting records of the Council shall be compiled by the Chief Financial Officer or under his direction.
- 3.3 The following principles shall be observed in the allocation of accounting duties:-

- (a) the duties of providing information regarding sums due to or from the Council and of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting or disbursing them;
- (b) Officers charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions.

3.4 The Accounts of the Authority shall comply with the CIPFA Accounting Code of Practice.

#### 4. **ADVANCE ACCOUNTS**

4.1. The Chief Financial Officer shall provide such advance accounts as he considers appropriate for such officers of the Council as may need them for the purposes of defraying petty cash and other expenses. Such accounts shall be maintained in the imprest system.

4.2. Where he considers it appropriate, the Chief Financial Officer shall open an account with the Council's bankers or National Giro for use by the imprest holder who shall not cause such account to be overdrawn. It shall be a standing instruction to the Council's bankers that the amount of any overdrawn balance on the imprest holder's banking account shall forthwith be reported to the Chief Financial Officer.

4.3. No income received on behalf of the Council may be paid into an advance account but must be banked or paid to the Authority as provided elsewhere in these regulations.

4.4. Payments shall be limited to minor items of expenditure and to such other items as the Chief Financial Officer may approve and shall be supported by a receipted voucher to the extent that the Chief Financial Officer may require.

4.5. An officer responsible for an advance account shall, if so requested, give to the Chief Financial Officer a certificate as to the state of his imprest advance.

4.6. On leaving the employment of the Council or otherwise ceasing to be entitled to hold an imprest advance, an officer shall account to the Chief Financial Officer for the amount advanced to him.

5. **AUDIT**

5.1 The Chief Financial Officer shall arrange for a continuous internal audit to carry out an examination of accounting, financial and other operations of the Council.

5.2 For the purposes of Financial Regulations 5.1, relevant officers shall have authority to:-

(a) enter at all reasonable times on any Council premises or land;

(b) have access to all records, documents and correspondence relating to any financial and other transactions of the Council;

(c) require and receive such explanations as are necessary concerning any matter under examination; and

(d) require any employee of the Council to produce cash, stores or any other Council property under his control.

5.3 Whenever any matter arises which involves, or is thought to involve, irregularities concerning cash, stores or other property of the Council, or any suspected irregularity in the exercise of the discharge of the functions of the Authority, then the Service Lead or Principal Officer concerned shall forthwith notify the Chief Financial Officer and the Chief Executive who shall take such steps as they consider necessary by way of investigation and report.

6. **BANKING ARRANGEMENTS AND CHEQUES**

6.1 The Policy and Resources Committee will appoint bankers for the Authority.

6.2 All arrangements with the Council's bankers shall be made by or under arrangements approved by the Chief Financial Officer who shall be authorised to open and operate such bank accounts as required, including the National Giro account.

6.3 Cheques on the Council's main banking accounts, including the National Giro account, shall bear the facsimile signature of the Chief Financial Officer or be signed by another nominated deputy authorised to do so.

## **7. CONTRACTS FOR BUILDINGS, CONSTRUCTIONAL OR ENGINEERING WORK**

- 7.1 The Chief Financial Officer shall be informed as soon as possible of all contracts, agreements, awards or other instruments involving the payment or receipt of money on behalf of the Council.
- 7.2 No expenditure on Capital Account shall be incurred unless and until the necessary borrowing powers or financing are available, or some other provision has been made for meeting the expenditure and approved by the Policy and Resources Committee.
- 7.3 Where contracts provide for payment to be made by instalments, the Chief Financial Officer shall arrange for the keeping of a contract register or registers to show the state on account of each contract between the Council and the contractor, together with any other payments and the related professional fees.
- 7.4 Payments to contractors on account of contracts shall be made only on a certificate issued by the appropriate Service Lead or Principal Officer (or private architect, engineer or consultant where engaged by the Council) as appropriate or by another officer nominated by him in writing for the purpose.
- 7.5 Subject to the provisions of the contract in each case every extra or variation, shall, unless otherwise evidenced to his satisfaction, be authorised in writing by the appropriate Service Lead or Principal Officer (or private architect, engineer or consultant) as may be appropriate or by another officer nominated by him in writing for the purpose, and a copy of all such authorisations shall be passed to the Chief Financial Officer.
- 7.6 Any such extra variation, the estimated additional cost of which exceeds a sum determined from time to time by the Council shall be reported to the appropriate Committee as soon as practicable.
- 7.7 The final certificate of completion of any contract shall not be issued until the appropriate officer, private architect, engineer or consultant has produced to the Chief Financial Officer a detailed statement of account, and all relevant documents if required.

- 7.8 The Chief Financial Officer shall, to the extent he considers necessary, examine final accounts for contracts and he shall be entitled to make all such enquiries and receive such information and explanations as he may require in order to satisfy himself as to the accuracy of the accounts.
- 7.9 Claims for contractors in respect of matters not clearly within the terms of any existing contract shall be referred to the Head of Corporate Governance for consideration of the Authority's legal liability and, where necessary, to the Chief Financial Officer for financial consideration before a settlement is reached.
- 7.10 Where completion of a contract is delayed by more than two-twelfths of the contract period, it shall be the duty of the technical officer concerned to take appropriate action in respect of any claim for liquidated damage and to report his action to the Committee concerned.
- 7.11 In any case where the total cost of any work carried out under a contract exceeds by more than 5% the approved contract sum a report of such cost shall after agreement of the final account, be submitted to the appropriate Committee.
- 7.12 A Service Lead or Principal Officer, regularly undertaking by direct labour, work which contractors are able to and willing to undertake, shall periodically compare the cost of a representative selection of such work with the cost of the same work performed by contractors.

## 8. **ESTATES**

- 8.1 The Head of Corporate Governance shall maintain a terrier of all properties owned by the Council (except dwellings provided under the Housing Acts) in a form agreed with the Chief Financial Officer, recording the holding Committee, purpose for which held, location, extent and plan reference, purchase details, particulars of nature of interest and rents payable and particulars of tenancies granted.
- 8.2 The Head of Corporate Governance shall have the custody of all title deeds under secure arrangements agreed with the Chief Financial Officer.

## 9. **INCOME**

- 9.1 The collection of all money due to the Council shall be under the supervision of the Chief Financial Officer.
- 9.2 Each Service Lead or Principal Officer shall furnish the Chief Financial Officer with such particulars in connection with work done, goods supplied or services rendered and of all other amounts due as may be required by him to record correctly all sums due to the Council and to ensure the prompt rendering of accounts for the recovery of income due.
- 9.3 The Chief Financial Officer shall be notified promptly of all money due to the Council and of contracts, leases and other agreements and arrangements entered into which involve the receipt of money by the Council and the Chief Financial Officer shall have the right to inspect any documents or other evidence in this connection as he may decide.
- 9.4 All receipt forms, books, tickets and other such items shall be ordered and supplied to service units by the Chief Financial Officer who shall satisfy himself as to the arrangement for their control.
- 9.5 All money received by an officer on behalf of the Council shall without delay be paid to the Chief Financial Officer or as he may direct, to the Council's banking or National Giro account or transmitted directly to any other body or person entitled thereto. No deduction may be made from such money save to the extent that the Chief Financial Officer may specifically authorise. Each officer who so banks money shall enter on the paying-in slip a reference to the related debt (such as the receipt number or the name of the debtor) or otherwise indicate the origin of the cheque. On the reverse of each cheque the officer shall enter the name of their service unit, office or establishment.
- 9.6 Personal cheques shall not be cashed out of the money held on behalf of the Council, with the exception of the Cash Facility.
- 9.7 Every transfer of official money from one member of staff to another will be evidenced in the records of the service units concerned by the signature of the receiving officer.
- 9.8 Each Service Lead or Principal Officer, before submitting any recommendation for the fixing or variation of any charge to be made by the Council shall first consult with the

Chief Financial Officer and at the time of considering such recommendation, receive a joint report of the Chief Financial Officer and the Service Lead or Principal Officer on the financial implications of such charge or variation thereof. The Policy and Resources Committee shall submit their recommendations together with the joint report to the Policy and Resources Committee who shall report thereon to the Council.

9.9 The Chief Financial Officer in conjunction with the appropriate Service Lead or Principal Officer shall submit regular reports on debtors who are in arrears to the Policy and Resources Committee.

9.10 The Chief Financial Officer or his nominated deputy shall be authorised to:-

(a) write from the accounts revenue debts and miscellaneous income debts up to the value to be determined from time to time by the Council providing all necessary recovery arrangements have been exhausted;

(b) write from the accounts revenue and miscellaneous debts which cannot be recovered as a result of liquidation or bankruptcy;

(c) all other debts which are to be written from the accounts shall be authorised by the Policy and Resources Committee.

9.11 All grant claims and other documents securing money appropriate to the Authority shall be completed by the Chief Financial Officer or other appropriate staff as authorised by the Chief Financial Officer and he or his nominated deputy shall be authorised to sign all relevant financial returns and returns and grant claims as the relevant officer under Section 151 of the Local Government Act 1972.

## 10. **INSURANCES**

10.1 The Policy and Resources Committee shall appoint the Council's insurers.

10.2 The Chief Financial Officer shall effect all insurance cover and negotiate all claims in consultation with other officers where necessary.

- 10.3 Service Lead or Principal Officer shall give prompt notification to the Chief Financial Officer of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 10.4 Service Lead or Principal Officer shall forthwith notify the Chief Financial Officer in writing of any loss, liability or damage or any event likely to lead to a claim and inform the police unless otherwise decided.
- 10.5 All appropriate employees of the Council shall be included in a suitable fidelity guarantee insurance.
- 10.6 The Chief Financial Officer shall annually, or at such other period as he may consider necessary, review all insurances in consultation with other Service Leads or Principal Officers as appropriate.
- 10.7 Service Leads or Principal Officers shall consult the Chief Financial Officer and Head of Corporate Governance regarding the terms of any indemnity which the Council is requested to give.

11. **INVENTORIES**

- 11.1 Inventories shall be maintained by all service units and therein shall be recorded adequate description of furniture, fittings and equipment, plant and machinery, save that the extent to which the property of the Council shall be so recorded and the form in which the inventories shall be kept is to be determined by the Management Team.
- 11.2 Each Service Lead or Principal Officer shall be responsible for maintaining an annual check of all items on the inventory, for taking action in relation to surpluses or deficiencies and noting the inventory accordingly.
- 11.3 The Council's property shall not be removed otherwise than in accordance with the ordinary course of the Council's business or used otherwise than for the Council's purposes except in accordance with specific directions issued by the Service Lead or Principal Officer concerned.

12. **INVESTMENTS, BORROWINGS AND TRUST FUNDS**

- 12.1 All investments of money under its control shall be made in the name of the Council or in the name of nominees approved by the Policy and Resources Committee: bearer securities shall be excepted from this regulation but any purchase of such securities shall be reported to the Policy and Resources Committee.
- 12.2 All securities the property of or in the name of the Council or its nominees and the title deeds of all property in its ownership and the title deeds of all property in its ownership shall be held in custody of the Head of Corporate Governance.
- 12.3 All borrowings shall be effected in the name of the Council.
- 12.4 The Chief Financial Officer shall be the Council's registrar of stocks, bonds and mortgages and shall maintain records of all borrowings of money by the Council.
- 12.5 The Chief Financial Officer shall be authorised to raise and repay loans within the limits which may be prescribed by the Policy & Resources Committee.
- 12.6 The Chief Financial Officer shall report regularly to the Policy & Resources Committee the amounts and terms of all loans raised or renewed, and the amounts of loans repaid since the preceding report.
- 12.7 All trust funds shall wherever possible be in the name of the Council.
- 12.8 All officers acting as trustees by virtue of their official position shall deposit all securities etc, relating to the trust with the Chief Financial Officer unless the deed otherwise provides.
- 12.9 A Treasury Policy Statement shall be prepared by the Chief Financial Officer in accordance with the CIPFA Code for Treasury Management in Local Authorities and shall be presented to the Council for adoption and thereafter its implementation and monitoring shall be delegated to the Policy & Resources Committee.
- 12.10 An annual Treasury Management Strategy shall be prepared by the Chief Financial Officer and approved by the Policy and Resources Committee. This Strategy should include the annual requirements for establishing limits on Council borrowing as required by Section 45 of the Local Government & Housing Act 1989, or any other appropriate legislation as amended.

- 12.11 All money (including cash, investments, borrowings and Trust Funds) in the hands of the council shall be aggregated for the purposes of Treasury Management and shall be under the control of the Chief Financial Officer as the officer designated for the purposes of Section 151 of the Local Government Act 1972.
- 12.12 All Policy and Resources decisions on borrowing, investment or financing shall be delegated to the Chief Financial Officer or through him to his staff who shall be required to act in accordance with the Treasury Policy Statement and Treasury Management Strategy.
- 12.13 The Chief Financial Officer shall from time to time report to the Policy and Resources Committee in respect of the operation of the activities of Treasury Management including performance of managed funds as appropriate.

13. **ORDERS FOR WORK, GOODS AND SERVICES**

- 13.1 Official orders shall be in a form approved by the Chief Financial Officer and Head of Corporate Governance and are to be signed only by officers authorised by the appropriate Service Lead who shall be responsible for official orders issued from their service units.
- 13.2 Official orders shall be issued for all work, goods or services to be supplied to the Council except for supplies of public utility services, for periodical payments such as rent or rates, for petty cash purchases or such other exceptions as the Chief Financial Officer may approve.
- 13.3 Each order shall conform with the directions of the Council with respect to central purchasing and the standardisation of supplies and materials.
- 13.4 A copy of each order shall, if so required, be supplied to the Chief Financial Officer.
- 13.5 Orders shall not be issued for goods or services, unless the cost is covered by an approved annual or supplementary estimate or by special financial provision.

- 13.6 Official orders shall indicate the nature and quantity of the work or services required and either any contract or agreed prices relating thereto, or an estimate of the cost thereof.
- 13.7 Verbal orders must be confirmed by written orders on the approved form within forty eight hours.
- 13.8 The Chief Financial Officer shall obtain and issue all official order books to the appropriate service unit officers who shall then be responsible for the safe custody and proper use thereof.
- 13.9 Provided at all times that expenditure is allowed for in the annual estimates or any supplementary estimates, goods or services may be ordered and paid for in accordance with limits of authorisation determined from time to time by the Council *except that* with respect to regular service contracts for goods and services or works specifically authorised by Committee and approved by Council, there shall be no limit.
- 13.10 The Chief Financial Officer or his nominated deputy is authorised to enter into operating and finance leases providing that the necessary revenue or capital budgetary provision has been made in accordance with these Financial Regulations or Standing Orders.

14. **PAYMENT OF ACCOUNTS**

- 14.1 Apart from petty cash and other payments from advance accounts (see F.R. 4.4.) the normal method of payment of money due from the Council shall be by cheque or by electronic means drawn on the Council's banking account or National Giro account by the Chief Financial Officer.
- 14.2 The Service Lead or Principal Officer issuing an order is responsible for examining, verifying and certifying the related invoice(s) and similarly for any other payment vouchers or accounts arising from sources in their service units. Such certification shall be in manuscript by or on behalf of the Service Lead. The names of the officers authorised to sign such records shall be sent to the Chief Financial Officer by each Service Lead together with specimen signatures and shall be amended on the occasion of any change therein.

- 14.3 Before certifying an account, the certifying officer shall, save to the extent that the Chief Financial Officer may otherwise determine, have satisfied himself that:-
- (a) the work, goods or services to which the account relates have been received, carried out, examined and approved;
  - (b) the prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct;
  - (c) the relevant expenditure has been properly incurred, is within the relevant estimate provision; and
  - (d) appropriate entries have been made in inventories, stores, records or stock books as required;
  - (e) the account has not been previously passed for payment and is a proper liability of the Council;
  - (f) the service to which the payment is to be allocated is clearly shown.
- 14.4 Duly certified accounts shall be passed without delay to the Chief Financial Officer who shall examine them to the extent that he considers necessary for which purpose he shall be entitled to make such enquiries and to receive such information and explanations as he may require.
- 14.5 Any amendment to an account shall be made in ink and initialled by the officer making it, stating briefly the reasons where they are not self-evident.
- 14.6 The Chief Financial Officer shall be authorised to pay all accounts which he is satisfied are properly payable after certification as set out in the foregoing regulations. The Chief Financial Officer may select any account for investigation in depth and may call for such further information as he considers necessary to satisfy himself as to the validity of the order giving rise to the account and on any other matter relating to that account. If he is not satisfied with the result of such investigation he shall report thereon to the next meeting of the Policy and Resources Committee.

14.7 Each Service Lead or Principal Officer shall, as soon as possible after 31 March and not later than 21 April in each year, notify the Chief Financial Officer of all outstanding expenditure relating to the previous financial year.

15. **SALARIES, WAGES AND PENSIONS**

15.1 The payment of all salaries, wages, pensions, compensation and other emoluments to all employees or former employees of the Council shall be made by the Chief Financial Officer under arrangements approved and controlled by him.

15.2 The Head of Human Resources shall notify the Chief Financial Officer as soon as possible and in the form prescribed by him, of matters affecting the payment of such emoluments, and in particular:-

- (a) appointments, resignations, secondments and transfers;
- (b) changes in remuneration, other than normal increments and pay awards and agreements of general application;
- (c) information necessary to maintain records of service for superannuation.

Each Service Lead or Principal Officer shall notify the Chief Financial Officer as soon as possible and in the form prescribed by him of all other matters affecting the payment of such emoluments, and in particular:-

- (a) dismissals and suspensions;
- (b) absences from duty for sickness or other reason, apart from approved leave;
- (c) information necessary to maintain records for income tax, national insurance and the like.

15.3 Appointments of all employees shall be made in accordance with the regulations of the Council and the approved establishments, grades and rates of pay.

15.4 All time records or other pay documents shall be in a form prescribed or approved by the Chief Financial Officer and shall be certified in manuscript by or on behalf of the

Service Lead or Principal Officer. The names of officers authorised to sign such records shall be sent to the Chief Financial Officer by the Service Lead or Principal Officer, together with specimen signatures and shall be amended on the occasions of any change.

15.5 The maintenance of national insurance and taxation records shall be the responsibility of the Chief Financial Officer.

15.6 All matters relating to the Superannuation Scheme of the Council shall be referred to the Policy and Resources Committee.

15.7 The Chief Financial Officer shall be authorised to implement agreed salaries and wage awards as notified by the appropriate National or Provincial Joint Council or Joint Negotiating Committee and either he or the Head of Human Resources shall report on the effect of such awards to the next meeting of the Policy and Resources Committee.

16. **SECURITY**

16.1 Each Service Lead or Principal Officer is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash etc, under their control. They shall consult the Chief Financial Officer in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

16.2 Maximum limits for cash holdings shall be agreed with the Chief Financial Officer and shall not be exceeded without his express permission.

16.3 Keys to safes and similar receptacles are to be carried on the person of those responsible at all times; the loss of any such keys must be reported to the Chief Financial Officer forthwith.

16.4 The Deputy Chief Executive shall be responsible for maintaining proper security and privacy in respect of information held in the computer installation or for its use.

17. **STOCKS AND STORES**

- 17.1 Each Service Lead or Principal Officer shall be responsible for the care and custody of the stocks and stores held in their service unit.
- 17.2 Stores records shall be kept in a form approved by the Chief Financial Officer.
- 17.3 Stocks shall not be in excess of normal requirements except in special circumstances with the approval of the Committee concerned.
- 17.4 Service Leads and Principal Officers shall arrange for periodical test examinations of stocks by persons other than storekeepers and shall ensure that all stocks are checked at least once in every year.
- 17.5 The Chief Financial Officer shall be entitled to receive from each Service Lead or Principal Officer such information as he requires in relation to stores for the accounting, costing and financial records. Surplus materials, stores or equipment shall be disposed of by competitive tender or public auction unless the Policy & Resources Committee decides otherwise in a particular case.

18. **TRAVELLING, SUBSISTENCE AND FINANCIAL LOSS ALLOWANCE**

- 18.1 All claims for payments or car allowances, subsistence allowances, travelling and incidental expenses shall be submitted to the Chief Financial Officer, duly certified in a form approved by him, made up to a specified day of each month, within seven days thereof. The names of officers authorised to sign such records shall be sent to the Chief Financial Officer by each Service Lead with specimen signatures and shall be amended on the occasion of any change.
- 18.2 Payments to members, including co-opted members of the Council or its Committees who are entitled to claim travelling or other allowances will be made by the Chief Financial Officer upon receipt of the prescribed form duly completed. All claims for a financial year are to be submitted within one month of 31 March.
- 18.3 The certification by or on behalf of the Chief Financial Officer shall be taken to mean that the certifying officer is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Council.

18.4 Officers' claims submitted more than six months after the expenses were incurred will be paid only with express approval of the Chief Financial Officer.

19. **PROBITY**

19.1 The Chief Financial Officer shall be responsible for the maintenance and review of a Fraud and Corruption Policy and shall provide a report from time to time to the Policy and Resources Committee concerning the adherence of the Council to the Policy and variations thereon.

19.2 The Head of Corporate Governance shall maintain a register of the declaration of members and senior officers interests in accordance with the Accounting Codes of Practice and appropriate legislation.