

Financial Procedure Rules

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1. GENERAL

- 1.1 The purpose of these Financial Procedure Rules is to set out a framework to control the way in which the Council manages its finances and safeguards its assets
- 1.2 Where the Council has delegated powers to Senior Officers these shall be exercised in accordance with the Financial Procedure Rules. A consultant appointed to cover the role of any Senior Officer shall be bound, as appropriate, by these rules.
- 1.3 The Financial Procedure Rules insofar as they relate to the conduct of business in Council, Cabinet or Committees shall be deemed to be part of the Council Procedure Rules.
- 1.4 These rules apply in all situations in which persons, either Members or employees, act on behalf of the Council or in connection with it.
- 1.5 All Members and employees have a general requirement for taking responsible actions to provide for the security of the Council's assets and for ensuring that the use of Council resources are legal, properly authorised and provide value for money.
- 1.6 In the case of any item, which is of sufficient financial significance, the Council's S.151 Officer may require a report to be produced, even though it might not be required according to these rules.
- 1.7 Under the provisions of Section 114 of the Local Government Finance Act 1988, the Council's S.151 Officer shall have the duty, in consultation with the Head of the Paid Service and the Monitoring Officer, to issue a report if it appears to him that the Council or any of its officers:-
 - a) has made or is about to make a decision which involves or would involve the Council incurring expenditure which is unlawful,
 - b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the Council, or
 - c) is about to enter an item of account the entry of which is unlawful

If such a report is issued, it must be considered by Council within 21 days and in the meantime the course of conduct which led to the report being made shall not be pursued.

- 1.8 The Chief Executive shall, in conjunction with the S151 Officer, designate the appropriate "Senior Officer(s)" for the purposes of these Financial Procedure Rules.

2. FINANCIAL MANAGEMENT AND ADMINISTRATION

- 2.1 The Council is responsible for determining the budget and policy framework within which the Cabinet operates. The Cabinet is responsible for implementing, within policy, the functions of the Council not implemented through delegations to officers or delegations to other arrangements discharging Council functions.
- 2.2 The S151 Officer is legally responsible for the proper administration of the Council's financial affairs for the purpose of Section 151 of the Local Government Act 1972. The S151 Officer, in consultation with the Council's Monitoring Officer where appropriate, shall take whatever action is appropriate in discharging the responsibilities under Section 151 of the Local Government Act 1972.
- 2.3 Protocols setting out the role and responsibilities of the S151 Officer are contained within 'Part 3 – Responsibility for Functions' of the Constitution.
- 2.4 In carrying out the responsibilities for the proper administration of the Council's financial affairs, the S151 Officer is responsible for advising on effective systems of internal control which ensure compliance with all applicable statutes and regulations and that public funds are properly safeguarded and used economically, efficiently and effectively.

- 2.5 It is the responsibility of all Senior Officers to establish and maintain sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement and to achieve their financial performance targets.
- 2.6 It is the duty of all Members and employees to ensure that their actions are in accordance with these Financial Procedure Rules. Senior Officers must take the necessary steps to ensure that all Members and employees are aware of their obligations in this respect and are provided with suitable financial training.
- 2.7 Failure to comply with the Financial Procedures may lead to action being taken in accordance with the Council's disciplinary procedures. Any employee who requires further advice or is unable to comply with these Financial Procedures should inform and consult their line manager and/or the S151 Officer.
- 2.8 The S151 Officer shall review these Financial Procedure Rules on an annual basis and report to the Audit, Governance and Standards Committee and/or Council, if appropriate.
- 2.9 Any question, which arises from the interpretation of these Financial Procedure Rules, shall be determined and settled by the S151 Officer.
- 2.10 These Financial Procedure Rules shall only be suspended on the resolution of Council, or as varied by any part of the Scheme of Delegation (Part 3 – Responsibility for Functions) approved by Council.

3. ACCOUNTS AND ACCOUNTING SYSTEMS

- 3.1 The Accounts and Audit Regulations 2015 require that the Council be responsible for ensuring that the financial management of the Council is adequate and effective. The accounts of the Council shall be kept by the S151 Officer and all systems of accounting and financial records throughout the Council shall be subject to his/her approval. He/she shall, from time to time, make such recommendations to the Audit, Governance and Standards Committee and the Council regarding the accounting systems and financial operations of any Council area as he/she may deem necessary.
- 3.2 The S151 Officer is responsible for the maintenance, development and control of all the Council's corporate financial information systems. Senior Officers are required to record all accounting operations on the corporate financial information systems in line with the procedures and processes agreed with the S151 Officer.
- 3.3 Senior Officers shall at an early stage consult the S151 Officer on the design of systems, forms and records, which could have an impact on the corporate financial information systems, records or needs.
- 3.4 Each Senior Officer shall be responsible for ensuring that such records and systems are properly maintained and shall carry out independent checking of financial transactions relevant to their service to ensure compliance with these Financial Procedure Rules.
- 3.5 At any time, every Senior Officer shall supply to the S151 Officer such information and explanations as appropriate.
- 3.6 The S151 Officer is responsible for the preparation of the Council's Statement of Accounts in accordance with proper practices and for selecting consistent and suitable accounting policies.
- 3.7 The Audit, Governance and Standards Committee is responsible for approving the annual Statement of Accounts.

4. INTERNAL AUDIT

- 4.1 The Accounts and Audit Regulations 2015 require that the Council undertakes an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with proper internal audit practices.
- 4.2 The Regulations also require any officer or Member of the Council to:
 - a) make available such documents which relate to its accounting and other records necessary for the purpose of the audit;
 - b) supply all information and explanations that are considered necessary; and
 - c) produce cash, stores or any other Council property under their control.
- 4.3 The S151 Officer and the Council's Internal Auditor shall have access and authority, at any reasonable time, to apply any test or check to the accounts and records held.
- 4.4 In the exercise of his/her duties the S151 Officer and the Council's Internal Auditor shall have direct access to all Senior Officers and, where appropriate, the Leader of the Council and the Audit, Governance and Standards Committee.

5. IRREGULARITIES, FRAUD AND CORRUPTION

- 5.1 Where any Member or Officer has cause to suspect irregularity they shall immediately (before proceeding with any investigation) inform the S151 Officer who shall inform the Chief Executive Officer. The Chief Executive Officer shall provide facilities for investigation, and should it be found that irregularity has occurred or is occurring, it shall be the duty of the S151 Officer to inform the Chief Executive Officer who will inform the Leader of the Council.
- 5.2 A Senior Officer is authorised to call in the police forthwith, if they consider that the nature of the irregularity warrants immediate action.
- 5.3 Any case of fraud or loss or financial irregularity or bribery or corruption that is discovered or suspected to exist which involves the Council's interests will be dealt with in accordance with the Council's Disciplinary Rules and Fraud and Anti-Corruption Policy.
- 5.4 Where criminal proceedings are not instituted for whatever reason, the Chief Executive shall decide whether or not to commence a civil suit and to be automatically authorised to incur any expenditure involved.

6. RISK MANAGEMENT

- 6.1 The Accounts and Audit Regulations 2015 requires the Council to be responsible for ensuring that it has a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for risk management. This requirement shall be fulfilled through the S151 Officer who shall ensure that there is sound system of risk management in place.
- 6.2 Each Senior Officer is responsible for ensuring that an up to date list of risks is maintained and monitored for their service areas. It is the Senior Officers' responsibility to ensure that appropriate action plans to mitigate risks are drawn up, implemented and monitored.
- 6.3 The S151 Officer will review the adequacy and effectiveness of the risk management process and report to the Audit, Governance and Standards Committee at least annually.

7. INSURANCES

- 7.1 An appropriate Senior Officer shall effect all insurances via external cover or self insurance and shall be responsible for making and, where appropriate, negotiating all claims in consultation with other officers as necessary.

7.2 Prior to any major service changes or events taking place, which are likely to impact on insurance cover, Senior Officers shall notify the appropriate Senior Officer: -

- The terms of any indemnity which the Council is required to give
- Any new risks, properties, vehicles or other assets which might need to be insured
- Any changed circumstances affecting existing risks or insurance

8. STRATEGIC FINANCIAL PLANNING

8.1 The Council will maintain a Long Term Financial Plan (the 10 Year Financial Strategy) which will act as the strategic framework within which the Council will operate its policy objectives in accordance with the Council Plan.

8.2 The Council's Management Team will review the 10 Year Financial Strategy annually and submit to Council for approval.

8.3 The Council's S151 Officer will maintain a Medium Term Financial Plan (the Budget Outlook) which will cover the current year plus the following three years. The Budget Outlook will record financial decisions taken by Council to ensure that the Council's overall spending plans are in accordance with its Financial Strategy.

9. ANNUAL ESTIMATES

9.1 Each year, in conjunction with the S151 Officer, the appropriate Senior Officers shall prepare revenue estimates of their expenditure and income for the following financial year.

9.2 These annual estimates shall be in a form, and prepared within a timescale approved by the S151 Officer.

9.3 The estimates shall be prepared in accordance with the Council's Financial Strategy and shall take into account any guidance given by the Council, Cabinet or the Management Team.

9.4 The S151 Officer shall co-ordinate the preparation of the revenue estimates and discuss them with the appropriate Senior Officers.

9.5 The S151 Officer shall submit an annual estimates report to the Cabinet. In addition to the following financial year's estimates the report shall also show:-

- a) the original estimate for the current financial year;
- b) the original estimate as amended by supplementary estimates and virements for the current financial year (the latest estimate); and
- c) the actual outturn for the previous financial year.

9.6 The Cabinet shall examine the financial aspect of the estimates together with a report thereon by the S151 Officer, and shall submit the estimates to the Council for approval with such recommendations as they deem necessary, which may include the views and recommendations of Scrutiny Committee.

9.7 The S151 Officer shall further report on the robustness of these financial estimates and the adequacy of the Council's financial reserves and balances.

9.8 Chief Officers and the appropriate Senior Officers shall have authority to incur revenue expenditure up to the level of the approved budget.

10. SUPPLEMENTARY ESTIMATES

- 10.1 Whenever it is proposed to seek the approval of the Council to the adoption of a new policy or extension of an existing policy not already sanctioned by the Council, the Cabinet shall receive details of, and give due consideration to, the financial aspects of the proposal. If the proposal involves expenditure of more than £20,000 the Cabinet shall seek approval of the Council to a supplementary estimate.
- 10.2 Before incurring any expenditure for which there is no approved estimate, or for which the estimate is insufficient (subject to a lower limit of £20,000), it shall be the duty of the appropriate Senior Officer to report on the proposals to the Cabinet. If agreed, the Cabinet shall then seek approval of the Council to a supplementary estimate.
- 10.3 If an appropriate Senior Officer fails to report a matter under sub-section 10.2 above to the Cabinet, the S151 Officer shall report it.
- 10.4 The S151 Officer may establish new expenditure budgets where such expenditure will be subsequently fully recovered from other users of the service (for example, training courses may be provided on behalf of others and then recovered from participants). This procedure is subject to a limit of £20,000.

11. VIREMENT

- 11.1 Notwithstanding Rule 10. (Supplementary Estimates) above, there may be instances where there is a need to transfer an amount of an approved budget to another use (called virement). Such virements shall be subject to the following:-
 - a) the items of the budget subject to this transfer are restricted to those of Employees, Premises, Transport, Transfer Payments, and Supplies and Services (excluding recharges) and Income (excluding recharges);
 - b) no item being covered by this financial regulation will create ongoing revenue expenditure in later years;
- 11.2 Approval of virements shall be in accordance with the following financial parameters:-
 - a) between £0 and £10,000 –Senior Officers,
 - b) between £10,001 and £20,000 – Senior Officers in consultation with the appropriate Cabinet Spokesperson, and
 - c) above £20,000 – Cabinet following a report by the Senior Officer
- 11.3 In sub-section 11.2 c) above, the report shall include details of the approved budgets which are affected, the amount involved and the reason(s) for the virement;
- 11.4 There is no limit to the number of times virement may be used to increase a budget, but such use cannot increase a budget by more than £20,000 in total in a financial year without the prior approval of Cabinet.
- 11.5 Any proposal for virement falling outside the conditions set out in Rule 11.1a) above, shall require the approval of the Cabinet and the Council.

12. MONITORING OF REVENUE ESTIMATES

- 12.1 The Chief Executive shall appoint relevant Senior Officers (known as budget holders) to be responsible for appropriate budgets.
- 12.2 It shall be the responsibility of budget holders to monitor their budgets on at least a monthly basis. The Finance Section will assist in this process.
- 12.3 The Management Team shall be responsible for monitoring progress against the revenue estimates on at least a quarterly basis.

- 12.4 Quarterly reports on financial performance against the approved budgets shall be taken to the Council's Management Team which may make recommendations to Cabinet.
- 12.5 The S151 Officer will subsequently submit quarterly reports to Cabinet identifying areas of potential or actual over or underspends, and make appropriate recommendations. The report will also assess the implications of the budget monitoring in terms of the Council's short-term medium plan and the financial strategy.
- 12.6 For the purpose of reporting and monitoring, the annual revenue estimates shall be controlled using each line in the Council's budget book.

13. CAPITAL EXPENDITURE

- 13.1 The Cabinet shall maintain a capital programme for ten years. Before the beginning of each financial year Cabinet shall receive a report identifying the detailed Capital Programme for the forthcoming financial year and the following 9 years.
- 13.2 Whenever it is proposed to embark upon any scheme of a capital nature the appropriate Senior Officer concerned shall submit details to the Cabinet and shall incorporate a value for money statement, in conjunction with the S151 Officer, showing estimated cost and the probable initial and ultimate revenue charge, and how these costs are proposed to be funded.
- 13.3 Provision in the annual estimates for expenditure on a new project of this nature shall not be regarded as authority for the work to be put in hand without the procedure required by Rule 13.2.
- 13.4 If during the progress of the scheme it becomes apparent that the estimates originally submitted are likely to be exceeded by £20,000, the appropriate Senior Officer shall report the facts immediately to the Cabinet.
- 13.5 The Council's Capital Programme Working Group will be responsible for monitoring the progress of the Capital Programme, and report to the Management Team on a quarterly basis.
- 13.6 The S151 Officer will subsequently submit quarterly reports to Cabinet identifying areas of potential or actual over or underspends, and make appropriate recommendations.
- 13.7 The duties of an appropriate Senior Officer under this Procedure Rule shall be exercised by any Architect, Engineer or Surveyor, when engaged by the Council as a Consultant, where the circumstances require it.

14. RESERVES AND BALANCES

- 14.1 Each year Cabinet shall receive a report reviewing the Council's Policy on Balances and Reserves. The Policy will, as a minimum, review the title, purpose and level of each reserve
- 14.2 Where it is appropriate, Cabinet shall maintain a ten year programme of expenditure to be met from earmarked reserves. Before the beginning of each financial year Cabinet shall receive a report identifying the detailed Reserve Fund Programme for the forthcoming financial year and the following 9 years.
- 14.3 Whenever it is proposed to embark upon any scheme within the Reserve Fund Programme, the appropriate Senior Officer concerned shall submit details to the Cabinet and shall incorporate a value for money statement, in conjunction with the S151 Officer, showing estimated cost and the probable initial and ultimate revenue charge.
- 14.4 The Council's Capital Programme Working Group will be responsible for monitoring the progress of the Reserve Fund Programme, and report to the Management Team on a quarterly basis.
- 14.5 The S151 Officer will subsequently submit quarterly reports to Cabinet identifying areas of potential or actual over or underspends, and make appropriate recommendations.

15. INCOME

15.1 All arrangements for:-

- a) the financial organisation, accounting and book keeping necessary to ensure the proper recording of all sums due to the Council; and
- b) the collection, custody, control, disposal and prompt and proper accounting for all cash in all areas of the Council.

shall be subject to the approval of the S151 Officer.

15.2 Any change to an existing arrangement referred to in Rule 15.1 above shall not be made without the prior approval of the S151 Officer.

15.3 All monies received on behalf of the Council in any area of the Council shall be recorded and deposited promptly with a Customer Services officer or be banked in the Council's name.

15.4 All official receipts shall be in a form approved by the S151 Officer and shall be ordered, controlled and issued to appropriate Officers by Business Support, and all receipts and issues thereof shall be properly recorded and acknowledged. Each Officer issued with receipts shall be responsible for their safe custody and proper use thereof.

15.5 Where work has been (or will be) done, services rendered or goods supplied without payment, the responsible officer shall promptly notify Business Support with particulars so that an invoice can be raised to the debtor. All debtor invoices shall be raised via the Business Support section so that they can be properly recorded, accounted for in the finance system and appropriate recovery action taken where necessary.

15.6 Sums due to the Council shall not be written off in the books of account except with the consent of the Cabinet or under authority delegated to an appropriate Senior Officer under the Scheme of Delegation

15.7 No new fees and charges or alterations to existing fees and charges shall be made unless approved by a Director in consultation with the appropriate Cabinet Spokesperson.

16. GRANT CLAIMS

16.1 All claims for external grants made on the Council's behalf whether Capital or Revenue shall be approved by the S151 Officer. For each grant claim appropriate supporting documents shall be kept by the relevant service officer.

17. ORDERING OF GOODS, SERVICES OR WORKS

17.1 All orders for goods or works, shall be processed through the Council's e-procurement system (which feeds into the general ledger system), and authorised by appropriate officers. When placing orders officers should have regard to the Council's Procurement Procedure Rules.

17.2 All orders for goods, services or works shall be issued through the Council's e-procurement system and details of the price and discount (if any) shall be inserted whenever known. Orders given orally must be confirmed in writing the same day.

17.3 This Rule recognises that not all goods and services are supplied following the issue of a purchase order – for example, gas, electricity, water and telephone etc, but wherever possible purchase orders should be used.

18. PAYMENT OF ACCOUNTS

- 18.1 All invoices, claims and accounts not resulting from a purchase order shall be completely checked by the appropriate Officers (such check being indicated by the initials of the examining officers) and certified by or under the authority of the appropriate Officer with delegated authority. The S151 Officer shall maintain a list of authorised signatories. Only authorised signatories shall sign or authorise accounts. It shall be clearly indicated upon the account the purpose, service or expenditure to which it relates and certification by the appropriate Senior Officer shall be taken to mean that:-
- a) the goods delivered or services rendered are as authorised and ordered;
 - b) they have been inspected and found satisfactory;
 - c) the price is as quoted or in the absence of a quotation is reasonable;
 - d) the invoice is arithmetically correct;
 - e) the expenditure is within the estimates or is covered by special financial provision;
 - f) all Standing Orders, Financial Regulations and Resolutions of the Council relevant to the account have been complied with;
 - g) the account has not previously been certified for payment; and
 - h) the proper entries have been made where appropriate in the stores records or inventories.
- 18.2 Where invoices, claims and accounts can be "matched" with a purchase order, these will be processed automatically through the process of Goods Receipting, and paid via the Creditors system.
- 18.3 All correct invoices should be passed for payment in a timescale which will allow payment to be made in line with the agreed terms of payment or within the appropriate Council target time (currently 20 days) where no terms are agreed. The S151 Officer shall report annually on all invoices that have attracted interest penalties under the Late Payment of Commercial Debts (Interest) Act 1998.
- 18.4 Apart from Petty Cash Accounts and Procurement Cards, the S151 Officer will make all payments due from the Council by BACS, cheque or other instrument drawn on the Council's bank accounts.
- 18.5 All accounts for payment to a value of over £500 shall be published monthly on the Council's website.

19. PETTY CASH AND PROCUREMENT CARDS

- 19.1 All Petty Cash accounts shall be issued by or approved by the S151 Officer, who shall be authorised to operate such accounts as considered necessary.
- 19.2 All Procurement Card arrangements shall be made by or approved by the S151 Officer, who shall be authorised to operate such arrangements as considered necessary.

20. BANKING ACCOUNTS

- 20.1 Under authority delegated to him/her, the S151 Officer shall arrange for such bank accounts to be kept as may be necessary from time to time and he/she shall determine the persons whose signatures are to be used in the operation of such accounts, having regard to the system of internal audit and separation of duties in force. All new bank accounts shall be opened only on the authority of the S151 Officer and, all new cheques shall be ordered only on the authority of the S151 Officer.

21. TREASURY MANAGEMENT

- 21.1 The Council has adopted the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised November 2009) (the Code).
- 21.2 Accordingly, the Council will create and maintain, as the cornerstones for effective Treasury Management:
- An Annual Treasury Management Strategy Statement, MRP Strategy and Annual Investment Strategy stating the policies and objectives of its Treasury Management activities.
 - Suitable Treasury Management Practices (TMPs), setting out the manner in which the Council will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.
- 21.3 The content of the Strategy Statements and TMPs will follow the recommendations contained in the Code, subject only to amendment where necessary to reflect the particular circumstances of this Council. Such amendments will not result in the Council materially deviating from the Code's key recommendations.
- 21.4 The Cabinet will receive reports on its Treasury Management activities in accordance with the Code of Practice recommendations. This will include as a minimum:
- An annual Treasury Management Strategy Statement - including the Annual Investment Strategy and Minimum Revenue Provision Strategy - for the year ahead;
 - a Mid-year Review Report; and
 - an Annual Report (stewardship report) covering activities during the previous year
- 21.5 The Council's Audit, Governance and Standards Committee will provide a scrutiny rule for the Council's Treasury Management activities.
- 21.6 The Council delegates responsibility for the implementation and monitoring of its Treasury Management Policies and Practices to Cabinet. The execution and administration of Treasury Management decisions is delegated to the S151 Officer, who will act in accordance with the Council's Policy Statements and TMPs and CIPFA's *Standard of Professional Practice and Treasury Management*.
- 21.7 The S151 Officer is responsible for advising the Council on prudential indicators in accordance with the CIPFA Prudential Code for Capital Finance in Local Authorities (2011), which is deemed to part of these Rules.
- 21.8 All borrowings and investments shall be effected in the name of the Council.

22. STOCKS AND STORES ACCOUNTS

- 22.1 Each appropriate Senior Officer shall be responsible for the proper custody of stocks and stores required for his/her area of responsibility and shall see that all stocks and stores received and issued are properly recorded. No items are to be issued or removed without proper authorisation.
- 22.2 For the purposes of this Rule, stocks and stores are regarded as having large numbers of items and/or a wide range of items and/or large value. The value of items issued is to be recharged. Examples of stocks and stores would include such items as fuel, corporate stationery stores, wheeled bins and items purchased for resale.
- 22.3 A delivery note submitted by the supplier is to be obtained in respect of every delivery of goods and all practicable steps must be taken to ensure that such delivery note is handed in at the time of delivery. All goods must be checked as regards quality, quantity and compliance with the specification as soon as practicable after delivery. Any discrepancy must be notified to the supplier immediately.

- 22.4 The accounts to be kept in connection with the receipt and issue of stocks and stores shall be agreed by the S151 Officer and shall be subject to his examination and check at such times as he/she thinks fit.
- 22.5 The S151 Officer, in conjunction with the appropriate Senior Officer concerned, shall make such arrangements for stock taking as he/she may deem necessary and in any event not less than once in any financial year.
- 22.6 Surpluses or deficiencies revealed in items of stocks at any time as may be appropriate shall be immediately reported to the appropriate Senior Officer concerned and the S151 Officer. The S151 Officer shall have authority to write off deficiencies or bring surpluses into charge, but if the amount is above £20,000 it shall be done in consultation with the appropriate Cabinet spokesperson.

23. ASSET REGISTER

- 23.1 Each appropriate Senior Officer is responsible for notifying the S151 Officer of all assets, valued above the threshold of £6,000, under their control, for inclusion in the Council's Asset Register. Assets are to include land, buildings, vehicles, plant and equipment etc. Items such as IT equipment purchased individually should be pooled when considering their value.
- 23.2 The value of assets when procured will be their cost price but thereafter an appropriate depreciation or appreciation charge will be applied each year. The Council employs external valuers to revalue land and buildings on a 5 yearly rolling programme. The results of these revaluations are reported to the S151 Officer for inclusion in the Asset Register and the Council's financial accounts.
- 23.3 Each appropriate Senior Officer should ensure that contingency plans for the security of assets, information and the continuity of the service, in the event of a disaster, emergency or system failure, are in place.

24. ASSET UTILISATION AND SECURITY

- 24.1 Each appropriate Senior Officer shall be responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash, etc. under his control, and the S151 Officer for the efficient utilisation of those assets.
- 24.2 Maximum limits for cash holdings shall be agreed with the S151 Officer in line with the Council's insurance policies and shall not be exceeded without his express permission.
- 24.3 The S151 Officer shall issue confidential instructions as to the custody of keys, where appropriate. The loss of any such keys must be reported to the appropriate Senior Officer and the Director of Leisure and Communities.
- 24.4 The appropriate Senior Officers shall be responsible for maintaining proper security and privacy as respects information held in a computer or for its use and in particular to ensure compliance with the provisions of the Data Protection Acts.

25. LEASING

- 25.1 All arrangements for the leasing or other financing of goods and/or asset acquisitions shall be made by the S151 Officer.

26. VEHICLES

- 26.1 Each appropriate Senior Officer shall be responsible for the custody, proper use and maintenance of vehicles belonging to the Council and used in his/her area of responsibility. The appropriate Senior Officer will ensure that Council vehicles are not used for personal use/gain.

27. ESTATES AND PROPERTY

- 27.1 The Council's Legal Team shall maintain a terrier of all estates and properties owned by the Council.
- 27.2 The Council's Legal Team shall be responsible for the safe custody of all documents relating to land or interests in land and all contracts (other than insurance and investment contracts) exceeding £25,000 in value.

28. PAYMENTS OF SALARIES AND WAGES

- 28.1 These Rules shall be read in conjunction with such National and Local Schemes of Conditions of Service as are applicable to employees
- 28.2 The payment of all salaries, wages, pension, compensation and other emoluments to all employees or former employees and/or Members of the Council shall be made by the appropriate Senior Officer under arrangements approved by the S151 Officer.
- 28.3 All Chief Officers and Directors shall notify the Senior Officer responsible for Payroll as soon as possible and in the form prescribed by the S151 Officer of all matters affecting the payment of such emoluments, and in particular:-
- a) appointments, resignations, dismissals, suspensions, secondments and transfers;
 - b) absences from duty for sickness or other reason, apart from approved leave;
 - c) changes in remuneration, other than normal increments and pay awards and agreements of general application;
 - d) information necessary to maintain records of service for superannuation, income tax, national insurance and the like.

- 28.4 All time records or other pay documents shall be in a form prescribed or approved by the S151 Officer and shall be certified by or on behalf of an appropriate Senior Officer. The names of officers authorised to sign such records shall be sent to the S151 Officer by each appropriate Senior Officer and shall be amended on the occasion of any change.

29. FINANCIAL ARRANGEMENTS FOR PARTNERSHIPS

- 29.1 The Council is responsible for approving delegations, including frameworks for partnerships.
- 29.2 Before entering into any partnership, joint venture or third party relationship, Senior Officers must obtain the S151 Officer's approval to the financial arrangements for:-
- Funding
 - Accounting and Financial Administration
- 29.3 Senior Officers must ensure that any agreement gives the S151 Officer access to accounts, records and all other documentation and the entitlement to seek explanations from officers of the funded organisation, regarding the deployment of the Council's resources.

30.0 EXTERNAL FUNDING

- 30.1 Senior Officers will strategically explore all opportunities for external funding, taking account of the Council's policy framework and any additional risks implied.
- 30.2 Prior to entering into agreements, Senior Officers must inform the S151 Officer of any matched funding requirements and any accountable body responsibilities. This is to ensure that if funding is available, then all future revenue and capital implications are determined and that appropriate financial arrangements are in place.

- 30.3 The S151 Officer will ensure that all funding notified by external bodies is received and properly recorded in the Council's accounts.
- 30.4 Senior Officers are responsible for ensuring claims for funds are made by the due date in accordance with instructions issued by the S151 Officer.
- 30.5 Senior Officers must also inform the S151 Officer of any subsequent changes to agreements so that the revenue and capital budget implications may be addressed.