

DEVON AND SOMERSET FIRE AND RESCUE AUTHORITY

FINANCIAL REGULATIONS

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GENERAL INTRODUCTION

1. In preparing these Financial Regulations account has been taken, as far as is practicable, of the Chartered Institute of Public Finance and Accountancy CIPFA) document “Financial Regulations: A Good Practice Guide for an English Modern Council”. In producing this guide, CIPFA states that it “is not intended to be prescriptive and has been written in a format that will enable authorities to modify it to their own requirements.” Further, CIPFA states that “For the purpose of writing this guide, it was assumed that the authority in question was a county council in England and that it had adopted a ‘leader and cabinet’ form of executive. This does not mean that CIPFA endorses this particular model. Individual authorities will need to tailor this guide to their own particular circumstances. The approach taken is hierarchical and assumes that the financial regulations are approved by the council and that the council is responsible for subsequent changes. The more technical regulations (tax or imprests, for example) could be managed by the finance director.”
2. The provisions of the Local Government Act 2000 requiring principal local authorities to have in place governance arrangements such as the “leader and cabinet” form of executive - with associated scrutiny arrangements – are specifically NOT applied to Combined Fire and Rescue Authorities (such as the Devon and Somerset Fire and Rescue Authority) established by virtue of the Fire and Rescue Services Act 2004. The CIPFA guidance has, therefore, been adapted to reflect the governance arrangements of the Fire and Rescue Authority (which are based on a more traditional, Committee-style, approach) while still maintaining the basic principles of prudence, probity and accountability.
3. To conduct its business efficiently, the Devon and Somerset Fire and Rescue Authority (hereafter referred to as “the Authority”) needs to ensure that it has sound financial management policies in place and that they are strictly adhered to. Additionally, this Authority is committed to innovation, within the regulatory framework and providing that the necessary risk assessment and approval safeguards are in place.
4. These Financial Regulations aim provide clarity about the financial accountabilities of individuals – the Fire and Rescue Authority itself (or one of its Committees as the case may be), the Chief Fire Officer (as Head of Paid Service and Principal Executive Officer), the Treasurer (as the proper Financial Officer), the Clerk (as Monitoring Officer) and those other officers on both the Executive Management Board and the Service Management Team responsible for service delivery.
5. These Regulations, together with other regulatory documents (for example, Standing Orders; the Scheme of Delegations; Members and Officers Codes of Conduct; Corporate Governance Code; Fraud and Corruption Strategy), are an integral part of the overall governance framework for the Authority.

6. These Financial Regulations sets out the overarching financial responsibilities. They are complemented by Financial Procedures – available on the Service Intranet - detailing how the Regulations are implemented and the responsibilities of the various individuals concerned.
7. Each of the Financial Procedures follows the format set out below:
 - why is this important? (this sets the context for the financial procedures);
 - key controls (this explains the key internal controls that set the framework for ensuring financial regulations are operating effectively);
 - responsibilities of the Treasurer;
 - responsibilities of other officers.

STATUS OF FINANCIAL REGULATIONS

1. These Financial Regulations provide the framework for managing the Authority's financial affairs. They apply to every Member and officer of the Authority and anyone acting on its behalf.
2. The Regulations identify the financial responsibilities of the Authority itself (or one of its Committees as the case may be), the Chief Fire Officer (as Head of Paid Service and Principal Executive Officer), the Treasurer (as the proper Financial Officer), the Clerk (as Monitoring Officer) and those other officers on the Executive Management Board and the Service Management Team responsible for service delivery. Officers as identified in these regulations should maintain a written record where decision making has been delegated to members of their staff, including seconded staff. Where such decisions have been delegated or devolved to other responsible individuals then references to the Officer in the Regulations should be read as referring to them.¹
3. All Members and staff have a general responsibility for taking reasonable action to provide for the security of the assets under their control, and for ensuring that the use of these resources is legal, is properly authorised, provides value for money and achieves best value.
4. The Treasurer is responsible for maintaining a continuous review of the Financial Regulations and submitting any additions or changes necessary to the Authority for approval. The Treasurer is also responsible for reporting, where appropriate, breaches of the financial regulations to the Authority.
5. The Authority has also approved detailed Financial Procedures setting out how these Regulations are implemented. These may be viewed on the Service intranet.
6. Every officer on the Executive Management Board and the Service Management Team is responsible for ensuring that all staff in their departments are aware of the existence and content of the Authority's Financial Regulations, Financial Procedures and other internal regulatory documents (e.g. Procurement and Contract Regulations) and that they comply with them.
7. The Treasurer is responsible for issuing advice and guidance to underpin the financial regulations that Members, Officers and others acting on behalf of the Authority are required to follow.

FINANCIAL REGULATION A: FINANCIAL MANAGEMENT

Introduction

Financial management covers all financial accountabilities in relation to the running of the Authority, including the policy framework and budget.

The Authority

- A1. The Authority is responsible for approving its overall policy framework and budget within which it operates. It is also responsible for approving and monitoring compliance with an overall framework of accountability and control, including the adoption of a Members' Code of Conduct. The Authority is also responsible for the setting and measurement of appropriate performance targets.

Audit and Performance Review Committee

- A2. The Authority has delegated to this Committee, amongst other things, overall responsibility for internal audit. In turn, this Committee has delegated day-to-day responsibility for this to the Treasurer. The Treasurer consults the Committee as necessary on the content of the annual audit plans of both the internal and external auditors. The Committee is responsible for monitoring the delivery of both plans and any additional audit work undertaken during the year. It also reviews the internal auditors annual report and the external auditors statutory management letters and makes recommendations for appropriate action. The Committee considers the outcomes of any fraud investigations and action taken.
- A3. The Committee may initiate reviews of the adequacy of financial procedures and internal controls, including the adequacy of the audit function, and recommend to the Authority future policy options. As part of these reviews, officers on either the Executive Management Board or the Service Management Team may be required to account to the Committee for their actions or those of their staff.

Standards Committee

- A4. The standards committee is established by the Authority and is responsible for promoting and maintaining high standards of conduct amongst Members. In particular, it is responsible for advising the Authority on the adoption and revision of the Members' Code of Conduct, and for monitoring the operation of the Code.

Other committees

- A5. The Authority may establish committees to effectively and efficiently enable it to perform its functions. Any such committees will be established in accordance with Standing Orders and will have specified Terms of Reference setting out the limit of powers delegated to the Committee in question by the Authority.

The Statutory Officers

(a) Head of paid service and chief executive (the Chief Fire Officer)

A6. The Chief Fire Officer, as head of paid service and chief executive, is responsible for the corporate and overall strategic management of the Authority as a whole. He or she must report to and provide information for the Authority and is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation. The Chief Fire Officer, as head of paid service, is also responsible, together with the Clerk (as Monitoring Officer), for the system of record keeping in relation to all the Authority's decisions (see below).

(b) Monitoring Officer (Clerk)

A7. The Clerk (as monitoring officer) is responsible for promoting and maintaining high standards of conduct and therefore provides support to the Standards Committee. He/she is also responsible for reporting any actual or potential breaches of the law or maladministration to the Authority and/or to the executive, and for ensuring that procedures for recording and reporting decisions are operating effectively.

A8. The Clerk is responsible for advising all Members and Officers about who has authority to take a particular decision.

A9. The Clerk is responsible for advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework.

A10. The Clerk (together with the Treasurer) is responsible for advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the budget. Actions that may be 'contrary to the budget' include:

- initiating a new policy;
- committing expenditure in future years to above the budget level;
- incurring interdepartmental transfers above virement limits;
- causing the total expenditure financed from Authority tax, grants and corporately held reserves to increase, or to increase by more than a specified amount.

A11. The Clerk, together with the Chief Fire Officer and the Treasurer, is responsible for ensuring that the constitutional governance documents of the Authority are up-to-date.

(c) Treasurer

A12. The Treasurer, as proper financial officer, has statutory duties in relation to the financial administration and stewardship of the Authority. This statutory responsibility cannot be overridden and arises from:

- the Local Government Act 1972;
- The Local Government Finance Act 1988;
- The Local Government and Housing Act 1989; and

- The Accounts and Audit Regulations 1996.

A13. The Treasurer is responsible for:

- the proper administration of the Authority's financial affairs;
- setting and monitoring compliance with financial management standards;
- advising on the corporate financial position and on the key financial controls necessary to secure sound financial management;
- providing financial information;
- preparing the revenue budget and (in consultation with the Executive Management Board and the Service Management Team) the capital programme;
- treasury management.

A14. Section 114 of the Local Government Finance Act 1988 requires the Treasurer to report to the Authority if it or one of its officers:

- has made, or is about to make, a decision which involves incurring unlawful expenditure
- has taken, or is about to take, an unlawful action which has resulted or would result in a loss or deficiency to the authority
- is about to make an unlawful entry in the Authority's accounts.

A15. Section 114 of the 1988 Act also requires:

- the Treasurer to nominate a properly qualified member of staff to deputise should he or she be unable to perform the duties under Section 114 personally
- the Authority to provide the Treasurer with sufficient staff, accommodation and other resources – including legal advice where this is necessary – to carry out the duties under Section 114.

(d) *The Executive Management Board and the Service Management Team*

A16. The Executive Management Board comprises the Chief Fire Officer, the Deputy Chief Fire Officer (Operations) and the Deputy Chief Fire Officer (Service Support). It is responsible for:-

- professional advice to the Authority;
- service leadership including articulating organisational aspirations and management of service culture;
- performance management;
- continuous improvement;
- corporate resource allocation (within the approved budget);
- engagement at regional and national level;
- the formulation of strategy for partnership working;

- media management; and
 - horizon scanning.
- A17. The Service Management Team comprises the Heads of the seven functional Departments responsible for Service Operations, Community Safety, Service Planning and Review, Physical Assets, Human Resources Management and Development, Corporate Support (and Clerk to the Authority) and Financial Management (and Treasurer to the Authority). It is responsible for:-
- implementation of organisational strategy;
 - responsibility for functional service delivery and performance management in accordance with the annual service plan;
 - appropriate control and management of functional resources;
 - delivering cultural change and embedding appropriate values at all service levels;
 - leadership and development of staff within functional departments;
- A18. Officers on both the Executive Management Board and the Service Management Team are individually and corporately responsible for:
- ensuring that the Authority is advised of the financial implications of all proposals and that the financial implications have been agreed by the Treasurer
 - signing contracts on behalf of the Authority.
- A19. It is the responsibility of officers on either the Executive Management Board or the Service Management Team to consult with the Treasurer and seek approval on any matter liable to affect the Authority's finances materially, before any commitments are incurred.

Other financial accountabilities

(a) Virement

- A20. In-year virements up to and including the maximum as indicated in the Schedule to these Regulations may be approved in accordance with Financial Procedures.
- A21. In-year virements in excess of this amount must be approved by the Authority (or Committee so delegated to do so).

(b) Treatment of year-end balances

- A22. The Treasurer will report to the Authority on the outturn of expenditure and income in relation the previous year's revenue budget as soon as practicable after the end of the financial year. The Authority is responsible for agreeing procedures for carrying forward under- and overspendings on revenue budget headings.

A23. The Treasurer in consultation with the Head of Physical Assets will report on the outturn of expenditure on individual schemes within the approved Capital Programme as soon as practicable after the end of the financial year.

(c) Accounting policies

A24. The Treasurer is responsible for selecting accounting policies and ensuring that they are applied consistently.

(d) Accounting records and returns

A25. The Treasurer is responsible for determining the accounting procedures and records for the authority.

(e) The annual statement of accounts

A26. The Treasurer is responsible for ensuring that the annual statement of accounts is prepared in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice* (CIPFA/LASAAC). The Authority (or Committee so delegated to do so) is responsible for approving the annual statement of accounts.

FINANCIAL REGULATION B: FINANCIAL PLANNING

Introduction

The Authority is responsible for agreeing its policy framework and associated budget requirements. In terms of financial planning, the key elements are:

- the Annual Service plan
- the budget
- the capital programme.

Policy framework

B1. The Authority is responsible for approving its policy framework and budget. The policy framework comprises the following statutory plans and strategies:

- Service plan
- Integrated Risk Management Plan
- Best Value Performance Plan
- Medium Term Financial Plan
- Capital Programme
- Treasury Management Policy Statement

B2. The Authority is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the policy framework and for determining the circumstances in which a decision will be deemed to be contrary to the budget or policy framework. Decisions should be referred to the Authority by the Clerk (as Monitoring Officer).

Service Plan, Integrated Risk Management Plan and Best Value Performance Plan

B3. The Chief Fire Officer (as head of paid service) is responsible – in conjunction with other officers on the Executive Management Board - for developing and proposing these documents to the Authority for approval.

Medium Term Financial Plan

B4. The Treasurer in conjunction with the Executive Management Board is responsible for the preparation and revision (as necessary) of this Plan and its submission to the Authority for approval.

Capital Programme

- B5. The Treasurer in conjunction with the Executive Management Board and the Service Management Team is responsible for the preparation and submission of the Capital Programme to the Authority for approval.

Budgeting

Budget format

- B6. The general format of the budget will be approved by the Authority and proposed on the advice of the Treasurer following consultation with the Executive Management Board. The draft budget submitted to the Authority for approval must include details of the allocation of resources to different services and projects, proposed taxation levels, the nature and level of contingency funds and reserves and the requirement to set the Prudential Code limits in particular the statutory borrowing limit under the Local Government Act 2003.

Revenue Budget preparation

- B7. The Treasurer in consultation with the Executive Management Board is responsible for ensuring that a revenue budget is prepared on an annual basis and a Medium Term Financial Plan on a three-yearly basis for consideration by the Authority. The Authority may amend the budget or ask for it to be revised before approving it, subject to this being undertaken within the relevant statutory requirements for budget setting.
- B8. The Treasurer in consultation with the Executive Management Board is responsible for issuing guidance on the general content of the budget as soon as possible following approval by the Authority.
- B9. It is the responsibility of officers on both the Executive Management Board and the Service Management Team, following consultation with the Treasurer, to ensure that budget estimates reflecting agreed service plans are submitted to the Authority.

Capital Programme preparation

- B10. The Treasurer in consultation with the Executive Management Board and the Service Management Team is responsible for ensuring that a capital programme, covering a three to five year period or as may otherwise be determined, is prepared/updated on an annual basis for submission to the Authority for approval. This submission will include consideration on the impact on the Prudential Indicators (which govern the financing of the Capital Programme) as required by the CIPFA Prudential Code.
- B11. The Authority may amend the Capital Programme or ask that areas of detail contained within it be reconsidered.

- B12. Schemes are approved within the Capital Programme on an individual basis (for major schemes) or on a generic level (e.g. Ring Fenced Maintenance; Other Projects). For individual schemes, the approval relates to the total spending on the scheme irrespective of when the payments are made.
- B13. The Authority (or Committee so delegated to do so) will monitor progress of schemes included in the approved Capital Programme including the schedule of individual schemes funded from either the Ring Fenced Maintenance or Other Projects generic capital budgets.
- B14. The approval of the Authority (or Committee so delegated to do so) will be sought:-
- (a) where it is proposed to finance a capital scheme from the revenue budget and the level of expenditure to be incurred exceeds the limit shown in the schedule to these Regulations;
 - (b) where the estimated expenditure for any individual major scheme exceeds the capital programme provision for that scheme by the limit shown in the Schedule to these Regulations, subject to the additional expenditure being contained from within the overall capital programme limit for the year in question;
 - (c) where the overall expenditure on Other Projects or Ring Fenced Maintenance generic capital budgets is likely to exceed the approved budget provision in the financial year in question by the limit shown in the Schedule to these Regulations, subject to the additional expenditure being contained from within the overall capital programme limit for the year in question.

Preparation Guidelines

- B15. The Treasurer, in consultation with the Executive Management Board, is responsible for issuing to officers on the Service Management Team guidelines for preparation of both the annual revenue budget and the Capital Programme. The guidelines will take account of:
- legal requirements;
 - medium-term financial planning prospects;
 - the Service plan;
 - available resources;
 - spending pressures;
 - Best Value and other relevant government guidelines;
 - other internal policy documents;
 - cross-cutting issues (where relevant).

Resource allocation

- B16. The Treasurer is responsible for developing and maintaining a resource allocation process that ensures due consideration of the Authority's policy framework.
- B17. The prior approval of the Authority will be required for any new proposal, of whatever amount, which:-
- (a) creates a financial commitment for future years; and/or
 - (b) changes existing policies, initiates new policies or ceases existing policies; and/or
 - (c) materially extends or reduces the Authority's services.

Budget monitoring and control

- B18. The Treasurer is responsible for providing appropriate financial information to enable budgets to be monitored effectively. He or she must monitor and control expenditure against budget allocations.
- B19. It is the responsibility of Service Management Team officers to control income and expenditure within their area and to monitor performance, taking account of financial information provided by the Treasurer. They should also take any action necessary to avoid exceeding their budget allocation.
- B20. Service Management Team officers must provide the Treasurer with budget monitoring information, highlighting any problems or variances within their areas. In turn, the Treasurer is responsible for submitting appropriate and regular monitoring reports both to the Executive Management Board and to the Authority.
- B21. The Treasurer in consultation with the Head of Physical Assets will be responsible for submitting appropriate and regular reports monitoring progress against the approved Capital Programme to the Authority.
- B22. Full details on responsibilities for revenue budget monitoring and control can be found in Financial Procedures.

Maintenance of reserves

- B23. It is the responsibility of the Treasurer to advise the Authority on prudent levels of reserves.

FINANCIAL REGULATION C: RISK MANAGEMENT AND CONTROL OF RESOURCES

Introduction

It is essential that robust, integrated systems are developed and maintained for identifying and evaluating all significant operational risks to the authority. This should include the proactive participation of all those associated with planning and delivering services.

Risk management

- C1. The Authority is responsible for approving a Risk Management Policy Statement and Strategy and for reviewing the effectiveness of risk management. The Authority is responsible for ensuring that proper insurance exists where appropriate, on advice from the Head of Corporate Support.
- C2. The Head of Corporate Support is responsible for preparing the Authority's Risk Management Policy Statement and advising officers on both the Executive Management Board and the Service Management Team of their responsibilities. The Head of Corporate Support is also responsible for reporting any non-compliance with the approved Risk Management Policy Statement to the Authority.

Internal control

- C3. Internal control refers to the systems of control devised by management to help ensure the Authority's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the authority's assets and interests are safeguarded.
- C4. The Treasurer is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They should ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with the statutory and other authorities that govern their use.
- C5. It is the responsibility of Service Management Team officers to ensure that sound arrangements – in line with advice from the Treasurer – are in place for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets.
- C6. The Authority is required to approve on an annual basis a Statement to the effect that it is satisfied that its systems of internal control are operating effectively.

Audit requirements

- C7. The Accounts and Audit Regulations 1996 issued by the Secretary of State for the Environment require every local authority to maintain an adequate and effective internal audit.
- C8. The Audit Commission is responsible for appointing external auditors to each local authority. The basic duties of the external auditor are governed by section 15 of the Local Government Finance Act 1982, as amended by section 5 of the Audit Commission Act 1998.
- C9. The Authority may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Customs and Excise and the Inland Revenue, who have statutory rights of access.

Preventing fraud and corruption

- C10. The Treasurer is responsible for the development and maintenance of an anti-fraud and anti-corruption policy.

Assets

- C11. Service Management Team officers should ensure that records and assets are properly maintained and securely held. They should also ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place.
- C12. The Authority will be required to approve:-
 - (a) the acquisition of land or buildings (or disposal of land or buildings considered surplus to requirements) where this involves a conveyance;
 - (b) the disposal of any material asset exceeding the value as indicated in the threshold as set out in the Schedule to these Regulations;
 - (c) the writing off of any redundant stocks and equipment in excess of the value as indicated in the threshold as set out in the Schedule to these Regulations;
 - (d) to write off any discrepancies between stocks and equipment actually held and the records of such stocks and equipment held where the discrepancies exceed the threshold as set out in the Schedule to these Regulations and subject to any such discrepancy having been investigated and pursued to a satisfactory conclusion;
- C13. The relevant procedures as set out in the Authority's Procurement and Contract Regulations will apply to the acquisition and disposal of land and buildings and to the disposal of material assets as provided for at C.12 (a) and (b) above.

Treasury management

- C14. The Authority has adopted CIPFA's Code of Practice for Treasury Management in Local Authorities.

- C15. The Authority is responsible for approving a Treasury Management Policy Statement setting out the matters detailed in paragraph 15 of CIPFA's Code of Practice for Treasury Management in Local Authorities. The Treasurer has delegated responsibility for implementing and monitoring the statement.
- C16. All money in the hands of the Authority is controlled by the officer designated for the purposes of Section 112 of the Local Government Finance Act 1988, referred to in the code as the Treasurer.
- C17. The Treasurer has delegated responsibility for implementing and monitoring the Treasury Management Policy Statement. All decisions on borrowing, investment or financing shall be delegated to the Treasurer, who is required to act in accordance with CIPFA's Code of Practice for Treasury Management in Local Authorities.

Staffing

- C18. The Chief Fire Officer (as Head of Paid Service), through the Executive Management Board, is responsible for providing overall management to staff.
- C19. The Head of Human Resources Management and Development is responsible for determining and monitoring adherence to staffing policies and procedures and for ensuring that there is proper use of the evaluation or other agreed systems for determining the remuneration of a job.
- C20. Service Management Team officers are responsible for controlling total staff numbers by:
- advising the Executive Management Board on the budget necessary in any given year to cover estimated staffing levels;
 - obtaining Executive Management Board approval for any proposal to adjust staffing to a level that can be funded within approved budget provision and/or for varying the provision as necessary within that constraint in order to meet changing operational needs;
 - the proper use of appointment procedures in line with advice from the Head of Human Resources Management and Development.

FINANCIAL REGULATION D: SYSTEMS AND PROCEDURES

Introduction

- D1. Sound systems and procedures are essential to an effective framework of accountability and control.

General

- D2. The Treasurer is responsible for the operation of the Authority's accounting systems, the form of accounts and the supporting financial records. Service Management Team officers are responsible for the proper operation of financial processes in their own departments in line with advice issued by the Treasurer and any changes to agreed procedures proposed by Service Management Team officers to meet their own specific service needs must be agreed with the Treasurer.
- D3. Service Management Team officers should ensure that their staff receive relevant financial training, as approved by the Treasurer.
- D4. Service Management Team officers must ensure that, where appropriate, computer and other systems are registered in accordance with data protection legislation and that their staff are aware of their responsibilities under Freedom of Information legislation.

Income and expenditure

- D5. It is the responsibility of Service Management Team officers to ensure that a proper scheme of delegation has been established within their area and is operating effectively. The scheme of delegation should identify staff authorised to act on the Service Management Team officer's behalf in respect of payments, income collection and placing orders, together with the limits of their authority.
- D6. The Authority is responsible for approving procedures for writing off debts as part of the overall control framework of accountability and control.
- D7. The approval of the Authority will be required:-
- (a) to write off any debt in excess of the limit as set out in the Schedule to these Financial Regulations;
 - (b) for the making of any grant in excess of the limit as set out in the Schedule to these Financial Regulations

Payments to employees and Members

- D8. The Treasurer is responsible for all payments of salaries and wages to all staff, including payments for overtime, and for payment of allowances to Members.

- D9. The approval of the Authority will be required for the writing off of any overpayment of salary or allowance in excess of the limit as set out in the Schedule to these Regulations.

Taxation

- D10. The Treasurer is responsible for advising all Service Management Team officers, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all taxation issues that affect the Authority.
- D11. The Treasurer is responsible for maintaining directly or, where appropriate, ensuring that Service Management Team officers maintain, the Authority's tax records and for making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

Trading accounts/business units

- D12. It is the responsibility of the Treasurer to advise on the establishment and operation of trading accounts and business units.

FINANCIAL REGULATION E: EXTERNAL ARRANGEMENTS

Introduction

The Authority contributes a distinctive role to the community and is involved in various partnership/joint working initiatives aimed at improving the social and environmental well-being of the area it serves.

Partnerships

- E1. The Authority is responsible for approving an overall framework for its involvement in all strategic partnerships/joint working initiatives with other local public, private, voluntary and community sector organisations to address local needs.
- E2. The Authority has delegated to the Executive Management Board power to approve the fire and rescue service role, including officer representation and resource allocation, in individual partnerships/joint working arrangements subject to any restrictions contained in the overall framework.
- E3. The Clerk (as Monitoring Officer) and the Treasurer are responsible for promoting and maintaining within all partnerships the same high standards of conduct with regard to legal, corporate governance and financial affairs as apply throughout the Authority.

External funding

- E4. The Treasurer is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the authority's accounts.

Work for third parties

- E5. The Head of Corporate Support, in consultation with the Treasurer, is responsible for providing specific guidance to Service Management Team officers in respect of contractual arrangements for the provision of services to third parties or external bodies.

SCHEDULE TO FINANCIAL REGULATIONS

	Resources Committee	Full Authority
<i>In-Year Virements</i>		
(a) Movement between objective budget headings (i.e. Service function headings)*	£100,000	£200,000
(b) Movement between subjective budget headings (i.e. individual budget headings within objective headings)*	£50,000	£150,000
* In the event of any virement between both objective and subjective budget headings, the lower limit will apply		
Capital Programme		
(a) Financing of individual scheme from revenue budget	£50,000	£150,000
(b) Excess of estimated expenditure for individual major capital scheme over approved Capital Programme provision *	10% or £100,000 (whichever is the lesser)	20% or £200,000 (whichever is the lesser)
(c) Excess of overall expenditure on Other Projects or Ring Fenced generic capital budgets over approved budget provision. *	5%	10%
* subject always to the additional expenditure being contained from within the overall Capital Programme limit for the year in question		
Assets		
(a) Material Asset	£25,000	£50,000
(b) Redundant Stock and Equipment – individual item or cumulative amount of the same item	£25,000	£50,000
(c) Stock and equipment discrepancies – individual item or cumulative amount of the same item.	£10,000	£50,000
Income and Expenditure		
Debt Write off	£10,000	£50,000
Overpayment of salary or allowance	£5,000	£25,000
Making of Grants	£5,000	£25,000