

Part 4.6 – Financial Procedure Rules

1. General Matters

- 1.1 In accordance with the Policy and Budget Framework Rules the allocation and control of financial resources is the responsibility of Cabinet.
- 1.2 Where these regulations refer to Cabinet or a Committee this is intended to include any Cabinet Committee, Sub-Committee or **Cabinet Member Decision Day or by** making decisions under the powers delegated to them in this Constitution.
- 1.3 A Strategic Director within these Rules is defined as a member of the Executive Leaders' Board.
- 1.4 Where these Regulations refer to the Chief Executive, the Section 151 Officer, a Strategic Director, Corporate Head of Service **or Head of Programme** this is intended to include their authorised representative.
- 1.5 A Team within these regulations is defined as an area of activity or group of activities under the direction of a Corporate Head of Service. A Strategic Director may also undertake any function allocated to a Corporate Head of Service **or Head of Programme** in the areas for which they are responsible.
- 1.6 Cabinet and each Committee with a budget shall be responsible for ensuring that these Financial Procedure Rules shall be observed as they relate to areas under its control.
- 1.7 The Section 151 officer shall be consulted with respect to any matter within an officer's area of responsibility which is liable to have a material impact on the Council's finances before any provisional or other commitment is entered into or before reporting thereon to Cabinet or any Committee.

2. Accounting

- 2.1 All accounting arrangements and appropriate records shall be subject to the approval and control of the Section 151 officer.
- 2.2 Disposal of accounting and other financial records shall be carried out in accordance with instructions issued by the Section 151 officer.
- 2.3 Each Corporate Head of Service shall be responsible for ensuring that financial records within their control are reconciled to the Council's

computerised financial management system in accordance with instructions issued by the Section 151 officer.

- 2.4 The Section 151 officer shall report to the appropriate performance monitoring body at regular intervals, or as appropriate, on the current financial position of the Council and shall report as soon as possible after the end of the financial year on the Council's annual accounts. Within the statutory period the Section 151 officer shall present the Statement of Accounts to the appropriate Committee as determined by Council for consideration and final approval. In the absence of any Committee being established by Council for this purpose the Accounts shall be submitted to Council for approval.
- 2.5 During the course of the year the Section 151 officer shall produce for the guidance of Officers and Members such financial information as may be necessary for the efficient conduct of their business.

3. Authorisations to certify payments to creditors

The maximum value of each invoice which an officer is authorised to certify is restricted to the following:

- Officer holding a budget responsibility – up to £20,000
- Service Lead (depending on delegation) - up to £50,000
- Corporate Head of Service/Head of Programme – up to £250,000
- Strategic Director – up to £500,000
- Chief Executive/Section 151 Officer – over £500,000

Prior approval must be obtained from the Section 151 Officer if an officer is to certify payments in excess of those limits shown above.

These limits do not automatically authorise all officers to certify invoices, only those officers who are specifically designated to do so.

4. Audit

- 4.1 The Section 151 officer shall be responsible for providing a continuous internal audit service in accordance with the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom.
- 4.2 To enable them to carry out their responsibilities under Financial Procedural Rule 4.1 above, the Section 151 officer or, if appropriate, the Chief Executive, shall be entitled:
- a) To have access to all appropriate records, documents, correspondence, etc. including all those in electronic form;
 - b) To enter at reasonable times on any Council premises or land; and

- c) To require such information and explanations from any Officer or Member of the Council as are necessary concerning any matter under examination.
- 4.3 To enable them to carry out their responsibilities under Financial Procedure Rule 4.1 above, the Section 151 officer, in consultation with the Strategic Director or Corporate Head of Service/Head of Programme concerned or the Chief Executive, as appropriate, shall be authorised to seek information from the public.
- 4.4 The Section 151 officer shall have the authority to require any officer of the Council to produce on demand cash, stores or any other Council property under their control. The Section 151 officer shall be notified immediately, by the Service Lead concerned, of any circumstances that may suggest the possibility of any irregularity affecting cash, stores or any other property of the Council.
- 4.5 Officers shall notify the Section 151 officer and/or Internal Audit of any circumstances that may suggest the possibility of suspected fraud.
- 4.6 The Section 151 officer shall report to the relevant Strategic Director, Corporate Head of Service/Head of Programme, Service Lead and to the Chief Executive as appropriate of any suspected fraud or irregularity.

5. Banking Arrangements

- 5.1 All arrangements with the Council's bankers concerning the Council's bank accounts and the issue of cheques shall be made through the Section 151 officer who is authorised to operate such bank accounts as may be necessary.
- 5.2 All cheques drawn on behalf of the Council shall bear the facsimile signature of the Section 151 officer or shall be signed by them or such other officer authorised by them.
- 5.3 The Section 151 officer shall be responsible for the ordering and safe custody of new cheques.
- 5.4 No cash payments in excess of £10,000 will be accepted unless procedures in compliance with money laundering regulations are observed.

6. Borrowing and Investments

- 6.1 All investments and borrowings shall be made in the name of the Council.

- 6.2 All securities that are the property of, or are in the name of, the Council shall be held in the custody of the Section 151 officer.
- 6.3 The Section 151 officer shall be the Council's registrar of stocks, bonds and mortgages and shall maintain records of all borrowings by the Council.
- 6.4 This Council adopts the key principles of CIPFA's Treasury Management in the Public Services: Code of Practice (the Code of Practice).
- 6.5 Accordingly, this Council will create and maintain, as the cornerstones for effective treasury management:
 - a) A treasury management policy statement, stating the policies and objectives and approach to risk management of its treasury management activities
 - b) 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.
- 6.6 The content of the policy statement and TMPs will follow the recommendations contained in Sections 6 and 7 of the Code of Practice, subject only to amendment where necessary to reflect the particular circumstances of the Council. Such amendments will not result in the Council materially deviating from the Code's key recommendations.
- 6.7 Full Council delegates responsibility for the implementation and monitoring of its treasury management policies and practices to Cabinet, and for the execution and administration of treasury management decisions to the S151 officer, who will act in accordance with the Council's policy statement and TMPs and CIPFA's Standard of Professional Practice.
- 6.8 Full Council will receive reports on its treasury management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year.
- 6.9 The Council nominates the Audit and Governance Committee to be responsible for ensuring effective scrutiny of the treasury management strategy and policies, including a mid year review and an annual report after close of the year. The Committee shall also review and approve changes to the TMPs.

7. Budgets

- 7.1 The detailed form of capital programmes and revenue budgets shall be determined by the Section 151 officer.
- 7.2 Capital programmes and revenue budgets shall be prepared by each Service Lead in consultation and jointly with their Corporate Head of Service and the Section 151 officer who shall collate them for consideration by the Executive Leadership Board and the appropriate Committees.
- 7.3 The Section 151 officer shall submit to the Cabinet a capital programme and revenue budget for such future periods and by such dates as the Cabinet shall require.
- 7.4 The inclusion of a scheme in a capital programme shall not constitute authority to incur expenditure until **the details of such expenditure** has been submitted by the appropriate Service Lead in consultation with their Corporate Head of Service/Head of Programme and the Section 151 officer and the scheme approved by:
- a) For schemes up to £250,000 - the Section 151 officer;
 - b) For schemes up to £2,000,000 - **by a Cabinet Member at a Decision Day**
 - c) For schemes over £2,000,000 - Cabinet or relevant Cabinet Committee

In the case of all proposed schemes a financial appraisal shall be included in the decision making report or otherwise set out by the Section 151 officer or deputy.

Winchester Town Forum may authorise incurring expenditure up to a limit of £250,000 on Town Account capital schemes within the approved capital programme without a separate report to Cabinet.

- 7.5 The Corporate Head of Housing, in consultation with the Section 151 officer, shall present a draft Business Plan, including the Housing Investment Programme (HIP), to The Overview and Scrutiny Committee which shall make recommendations to the Cabinet and Full Council on the Programme to be approved, including the likely implications in respect of the current capital controls.
- 7.6 The Corporate Head of Housing, in consultation with the Section 151 officer, shall present a draft Housing Revenue Account (HRA) budget to the Scrutiny Committee which shall make recommendations to Cabinet and Full Council on any rent increase that may be necessary to ensure that the appropriate regulations relating to the HRA are complied with.
- 7.7 The Section 151 officer will report to the Cabinet on the capital programme with an indication of the likely implications in respect of the Prudential Code for Capital Finance in Local Government.

7.8 The Section 151 officer will report to the Cabinet on the General Fund budget including the resources available to meet the net expenditure at a date which will allow appropriate time to make recommendations to the Council in accordance with the legislation relating to setting the annual local tax.

8. Budgetary Control

8.1 It shall be the duty of each Strategic Director to monitor and regulate the financial performance in relation to budgets under their control during the currency of each budget period.

8.2 Requests for changes to the Capital Programme of up to £100,000 can be authorised by the Programme and Capital Strategy Board and then signed off by the Section 151 Officer. Requests for changes over £100,000 and up to £500,000 must be submitted for approval to the Cabinet after consultation with the Section 151 Officer. Requests for supplementary capital estimates in excess of £500,000 must be approved by Full Council.

8.3 Where the provision in a revenue budget will be exceeded (whether through excess expenditure or reduced income) the relevant Director, may request that a supplementary estimate be approved by the Cabinet or, if in excess of £500,000, by the Council. Before supplementary estimates are approved during any financial year, the costs, if any, in future years must also be reported.

8.4 A supplementary estimate will not be required if, in the opinion of the relevant Corporate Head of Service/Head of Programme and the Section 151 officer, the additional net expenditure can be met by transferring budget provision from one budget head to another (subsequently referred to as virement) provided that:

a) i) Virement within a services budget is delegated to Corporate Heads of Service/Head of Programme and;

ii) Virement across services can be approved by Corporate Heads of Service/Head of Programme

b) Any virement which may commit the Council to increased net expenditure during any future year will require the approval of the Cabinet.

c) Virement in excess of £250,000 in total in relation to a Corporate Head of Service as outlined in (a) above in any one year shall

require the approval of the Cabinet and in excess of £1,000,000, the Council.

Subject to, in respect of virements under (i) and (ii) above:-

The virement being in respect of a budget over which the Corporate Head of Service/Head of Programme has direct control and that the base budget is not increased; and

Where the virement would affect budgets over which the Corporate Head of Service/Head of Programme does not have direct control the Corporate Head of Service/Head of Programme for the service agreeing that service's base budget will not be increased.

Please also refer to Part 4.5 of the Policy and Budget Framework Procedure Rules section 6 (virement).

Virement is not appropriate where there will be savings in one Fund and additional costs incurred in another Fund (for example, a virement between the General Fund or the Housing Revenue Account).

- 8.5 Winchester Town Forum may authorise virement of a sum of £250,000 or less in total in any one year between budget heads subject to:
 - i) The virement being in respect of a budget within the S35 Town Account and that the base budget is not increased; and
 - ii) Where in the opinion of the S151 officer the provisions of the Council's Financial Procedure Rules on virement (Rules 7.4 (b) to (d) are met.
- 8.6 Whenever it is proposed to seek approval of Full Council to incur expenditure, whether capital or revenue, for which there is no budget provision, the Cabinet shall consider a report from the Strategic Director or Corporate Head of Service/Head of Programme concerned which shall incorporate a statement prepared jointly with the Section 151 officer on the financial aspects of the proposal.
- 8.7 Carry forward to a future financial year of any unspent one-off budget is delegated in full to the Section 151 officer where they are satisfied that the proposals for spending them in the following year are consistent with the relevant policies.
- 8.8 Proposals to make prior commitments with regard to future budgets, but within existing baseline budgets, either capital or revenue, require Section 151 officer approval if they exceed £250,000.
- 8.9 Nothing in these Regulations shall prevent a Strategic Director, Corporate Head of Service/Head of Programme or Service Lead from incurring expenditure which is essential to meet any immediate needs created by a sudden emergency subject to its emergency status being approved where possible by the Chief Executive, or in their absence, a

Strategic Director or the Section 151 officer, or Monitoring Officer, and a report made to Cabinet as soon as practicable thereafter on the use of emergency powers and the budget implications.

- 8.10 The estimated final cost of every capital scheme shall be reported to the Cabinet, together with explanations of variations in expenditure from the approved estimate.
- 8.11 Any scheme in the capital programme which is over £1m in total requires the business case to be approved by Cabinet.
- 8.12 The Section 151 officer must be notified of any application for or receipt of any credit approval, supported capital expenditure approval or revenue or capital grant as these may have Prudential Code implications.
- 8.13 In respect of asset disposals, the relevant Corporate Heads of Service for Asset Management responsibilities have delegated authority for asset disposals up to £250,000 subject to the proviso that any disposal that is being sought at less than best value receives approval from the **Cabinet Member with responsibility for Asset Management** and approval of Section 151 Officer. For asset disposals above £250,000, Cabinet approval must be sought.

9. Contracts

- 9.1 All contracts on behalf of the Council shall be subject to the Contract Procedure Rules which should be read in conjunction with these Financial Procedure Rules.
- 9.2 Each Corporate Head of Service/Head of Programme and Service Lead shall comply with instructions issued by the Section 151 officer and Monitoring Officer on the procedures for compiling the List of Tenderers as referred to in the Contract Procedure Rules relating to contracts.
- 9.3 The Section 151 officer shall be informed of all contracts, agreements, awards or other instruments, money or other consideration on behalf of the Council where the value involved shall be more than £100,000 before a commitment is entered into.
- 9.4 If any variation to a contract in excess of £1m for building or construction works (including the cumulative effect of previous variations to the contract) will result in the total cost of the scheme exceeding the approved estimate by more than 10% then the appropriate Corporate Head of Service/Head of Programme and Service Lead, in conjunction with the Section 151 Officer, will present an updated financial appraisal to the next meeting of The Overview and

Scrutiny Committee and Cabinet explaining the reasons for the increased cost.

- 9.5 In respect of contracts of more than £50,000 the appropriate Service Lead shall keep appropriate records of payments to contractors to show the state of account of each contract (including related professional fees). These payments on account shall be authorised only by a certificate signed by the appropriate Service Lead showing the total value of the contract, the value of work executed to date, the value of retentions to date, the amount paid to date and the amount certified for payment.
- 9.6 Each Corporate Head of Service/Head of Programme responsible for contracts shall ensure that there are suitable monitoring procedures in place within their Team to ensure adequate control of all contracts in accordance with instructions issued by the Section 151 officer.
- 9.7 The final certificate on a contract or accepted estimate shall not be issued by the appropriate Service Lead until a detailed statement of account has been produced together with such vouchers and documents as the Section 151 officer may require.
- 9.8 Where a consultant has been appointed it shall be the duty of the appropriate Service Lead to ensure that these Financial Procedure Rules are complied with.
- 9.9 Where works, goods or services of a particular kind are likely to be required regularly or frequently during any period not exceeding two years their price or value shall be aggregated for the purposes of the Contract Procedure Rules relating to contracts where it would be practicable for the Council to enter into a single contract. Each Service Lead shall be responsible for identifying works, goods or services to which this regulation applies as regards their own team.

10. Petty Cash Accounts

- 10.1 The Section 151 officer will authorise such petty cash accounts as they consider appropriate for such Officers of the Council as may need them for the payment of expenses of the Council.
- 10.2 No income received on behalf of the Council may be paid into a petty cash account but must be banked or paid to the Authority as provided for in Procedural Rule 12.2 (income).
- 10.3 Petty cash payments shall be limited to minor items of expenditure and such other items as the Section 151 Officer may approve and shall be supported by receipted vouchers and proper VAT receipts where appropriate.

- 10.4 Petty cash must not be used to reimburse personal staff expenses.
- 10.5 Petty cash accounts shall be operated in accordance with instructions issued by the Section 151 officer.

11. Credit and Business Cards /Government Procurement Cards

- 11.1 The Section 151 officer shall authorise such credit and business card accounts as they consider appropriate for such Officers of the Council as may need them for the payment of expenses of the Council.
- 11.2 Credit and business cards shall be operated in accordance with instructions issued by the Section 151 officer.

12. Income

- 12.1 The arrangements for the collection of all money due to the Council shall be under the control of or approved by the Section 151 officer.
- 12.2 All money received on behalf of the Council shall be paid in without delay in accordance with instructions issued by the Section 151 officer, and banked in the Council's name. Procedures for banking must be approved by the Section 151 officer. All receipts, refunds, banking, cash handling and credit card income shall comply with instructions issued by the Section 151 officer.
- 12.3 All receipt forms, tickets and other documents of a similar nature shall be ordered and controlled by the Section 151 officer or under arrangements that they have approved.
- 12.4 Subject to the appropriate powers delegated to them, each Service Lead shall, in conjunction with the Section 151 officer, determine at least annually the charges to be made for services under their control and shall provide the Section 151 officer with a list of all such charges to enable the annual review to be undertaken. Where charges have to be approved by Members, this shall be done at a time that will allow any revised charges to be incorporated within the draft budget for the next financial year.
- 12.5 Each Corporate Head of Service/Head of Programme shall follow instructions issued by the S151 Officer regarding the prompt recording and effective recovery of all debts due to the Council.
- 12.6 Each Corporate Head of Service/Head of Programme shall be responsible for ensuring recovery of all debts in respect of services within their control including being alert to the risk of potential bad or doubtful debtors.

- 12.7 Writing off debts due to the Council shall be authorised as follows on the recommendation of the appropriate Service Lead and after consultation with the S151 officer where such debts arise from the operation of the Council's employment policies:
- a) Amounts up to £10,000 in respect of council tax and business rates by the Service Lead: Revenues & Benefits.
 - b) Amounts up to £10,000 in respect of Housing Benefit overpayments and sundry debts by the Service Lead: Revenues & Benefits.
 - c) Amounts up to £10,000 in respect of dwelling and garage rents, housing service and support charges and tenancy related recharges by the Corporate Head of Housing
 - d) Amounts up to £25,000 by the Section 151 officer.
 - e) Amounts in excess of £25,000 and up to £50,000 by the Section 151 Officer in consultation with the Leader or Cabinet Member with responsibility for Finance.
 - f) Amounts in excess of £50,000 and up to £250,000 by the Cabinet.
 - g) Amounts in excess of £250,000 by Full Council.
- 12.8 Each Corporate Head of Service is responsible for ensuring that procedures are in place for the proper recovery of sums due and for the action to be taken before recommending that debt be written off. Such procedures shall comply with instructions issued by the S151 officer.

13. Insurances

- 13.1 The Section 151 officer shall affect all insurance cover, maintain appropriate records and negotiate claims in consultation with other officers where necessary.
- 13.2 Each Service Lead shall co-operate with the Section 151 officer in maintaining a constant review of insurances and keep them informed of all new risks to be insured or any variations to insurable risks. The Section 151 officer shall provide each Service Lead with an annual statement of all insurances in force as they affect their department for checking and review.
- 13.3 All Officers of the Council shall be included in a fidelity guarantee policy.
- 13.4 Each Service Lead shall notify their Corporate Head of Service/Head of Programme and the Section 151 officer immediately in writing of any loss, liability or damage or any event that may give rise to a claim on the Council's insurers or its own Insurance Fund.
- 13.5 Maximum limits for cash holdings shall be agreed with the Section 151 Officer and shall not be exceeded without their express approval.

14. Driving Licences and Vehicle Insurances

- 14.1 Each Service Lead is responsible for ensuring that staff within their Team have appropriate driving licences and vehicle insurance for business use and shall comply with instructions approved by the Strategic Director: Resources.

15. Security

- 15.1 Each Service Lead is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash, etc. under their control. They shall consult with their [Corporate Head of Service/Head of Programme](#) and the Section 151 officer in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.
- 15.2 Arrangements shall be made for safe custody of keys to buildings and safes or similar receptacles; the loss of any such keys must be reported to the Section 151 officer and, in the case of keys for buildings the Corporate Head of Asset Management , as soon as the loss is known.
- 15.3 Each Service Lead is responsible for ensuring security arrangements are in accordance with instructions issued by the Section 151 Officer.

16. Stores and Inventories

- 16.1 Each Service Lead shall be responsible for the care and custody of stores in their Team and, except for minor items of stationery, shall issue an annual certificate, in a form approved by the Section 151 officer, certifying the stores held at 31 March.
- 16.2 Each Service Lead shall ensure that an adequate inventory of the Council's property under their control shall be maintained and kept up to date and recorded in a manner approved by the Section 151 officer.
- 16.3 Each Service Lead shall keep stores and inventories records, carry out periodic stock and inventory checks and maintain stock levels in accordance with instructions issued by the Section 151 officer.
- 16.4 Disposal of surplus stores, equipment or other articles shall be carried out in accordance with instructions issued by the Section 151 officer.

17. Land and Buildings

- 17.1 The Corporate Head of Asset Management shall maintain a terrier of all land and buildings in which the Council has a freehold or leasehold interest, denoting powers under which it was originally acquired and the purpose for which it is currently held.
- 17.2 The Service Lead - Legal shall have the custody of all deeds under secure arrangements.
- 17.3 All proposals for the acquisition or disposal of land and buildings or interest therein shall be submitted to the Section 151 officer for consultation irrespective of whether or not monetary consideration is involved as there may be Accounting, Prudential Code or Tax implications.
- 17.4 All proposals for the acquisition or disposal of land and buildings which cumulatively have a total estimated disposal or purchase value of over £250,000 or are a key decision shall be submitted to Cabinet for a decision.

18. Leasing Agreements

- 18.1 Before entering into any leasing agreement the Section 151 officer must be consulted in order that the nature of the lease can be determined as to whether it is a finance lease with Prudential Code implications, or an operating lease and so that details can be recorded correctly for inclusion in the statutory Statement of Accounts.

19. Purchasing Works, Goods and Services

- 19.1 Except as otherwise approved by the Section 151 officer, an official order shall be issued for all work, goods and services to be supplied to the Council.
- 19.2 HMRC requirements for work that falls within the Construction Industry Scheme must be complied with before contractors are engaged.
- 19.3 Purchasing of works, goods and services shall comply with instructions issued by the Section 151 officer.

20. Payment of Accounts

- 20.1 All payments shall be made by the Section 151 officer or under arrangements approved by them
- 20.2 Invoices or other requests for payment shall be certified in accordance with instructions issued by the Section 151 officer.

- 20.3 All authorisations to certify invoices etc. shall be approved by the Section 151 officer.
- 20.4 Payments made to contractors under the Construction Industry Scheme must be verified in accordance with HMRC requirements.
- 20.5 The Section 151 officer shall examine, so far as they consider necessary, certified accounts passed to them for payment and shall be entitled to withhold payment of any account until such time as adequate explanations are given as to the validity of the account.
- 20.6 Each Corporate Head of Service/Head of Programme and Service Lead shall provide, by not later than a date determined by the Section 151 officer, sufficient information to allow them to identify accounts outstanding at 31s March of each year.

21. Value Added Tax

- 21.1 The Section 151 officer shall provide guidance and advice on the administration of VAT.
- 21.2 Each Corporate Head of Service/Head of Programme is responsible for ensuring that transactions within their responsibility comply with the law relating to VAT and are in accordance with instructions issued by the Section 151 Officer.
- 21.3 All matters of both principle and practice, including any errors or discrepancies, shall be immediately referred to the Section 151 officer.
- 21.4 Estimated costs of any proposed capital scheme or significant additional or new revenue expenditure on any service where exempt income is, or may be, involved must be notified to the Section 151 officer as early as possible to ensure that the Council's VAT exemption limit is not breached.
- 21.5 Contacts with HMRC concerning matters of VAT must be through the Section 151 officer or their appointed representative.

22. Salaries and Wages

- 22.1 Appointments of all employees, unless temporary employees approved by Strategic Directors (for which there must be adequate budget provision), shall be made in accordance with the Officer Employment Procedure Rules.
- 22.2 Any change to the establishment in terms of full time equivalents (FTEs) or costs will not be implemented without **approval from**

Strategic Directors and confirmation to the satisfaction of the Section 151 officer that there are:

- a) Sufficient resources available to meet any costs involved within the approved budgets under the control of the Strategic Director concerned, and
- b) That there will be no implications for future financial years that would involve growth in the Council's net expenditure under the relevant or any related budget.

22.3 Each Service Lead shall notify the Service Lead - Human Resources and the Human Resources team as soon as possible of all appointments, dismissals, resignations, transfers, changes in the remuneration (including increments), absences, sick leave and unpaid leave of employees, including casual staff, so that proper records are maintained on the HR system and payments made.

22.4 The payment of all salaries, wages, compensation or other emoluments to employees including casual staff or former employees shall be made under the control of the Strategic Director: Resources using procedures approved by the Section 151 officer.

22.5 All time records, time sheets or other pay documents shall be certified by the line manager and shall be submitted to the Human Resources section in accordance with instructions approved by the S151 officer.

23. Travelling, Subsistence, Other Allowances and Expenses

23.1 The payment of travelling, subsistence, other allowances and expenses shall be claimed in accordance with instructions approved by the Section 151 officer and submitted to the Human Resources section. Such claims will be certified by the appropriate Service Lead and their certification will indicate that they are satisfied that the journeys were authorised and necessary, the expenses properly and necessarily incurred and the allowances are properly payable.

23.2 Claims by Members for all allowances due in accordance with the appropriate legislation and Regulations shall be made on a form prescribed by the Section 151 officer and certified by the Member concerned. Claims must be made on a regular basis and submitted to the Democratic Services Team Manager in accordance with the provisions of the Members' Allowances Scheme and in any case by the end of April in respect of the previous financial year.