

**DEVON & SOMERSET FIRE & RESCUE AUTHORITY**

**FINANCIAL REGULATIONS**

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## **1. GENERAL INTRODUCTION**

1. To conduct its business efficiently, the Devon & Somerset Fire & 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.
2. These Financial Regulations aim provide clarity about the financial accountabilities of individuals – 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 as Monitoring Officer and those other officers either on the Executive Board or on the Service Leadership Team responsible for service delivery.
3. 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.

## **2. 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 Monitoring Officer and those other officers on either the Executive Board or on the Service Leadership Team (Heads of Departments) 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.
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. Officers on either the Executive Board or the Service Leadership Team are responsible for ensuring that all staff in their departments are aware of the existence and content of the Authority's Financial Regulations and other internal regulatory documents (e.g. Contract Standing Orders) and that they comply with them.
6. 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.

### **3. 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 & Governance 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 in consultation with the Chief Fire Officer**. The **Treasurer**, or designated Service Director, 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 Board or the Service Leadership Team may be required to account to the Committee for their actions or those of their staff.

### ***Other committees***

- A4. 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)***

- A5. 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. They 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***

- A6. The Monitoring Officer has responsibility for reporting any actual or potential breaches of the law or maladministration to the Authority, and for ensuring that procedures for recording and reporting decisions are operating effectively. Specifically, the Monitoring Officer role entails:
- advising all Members and Officers about who has authority to take a particular decision; and
  - advising the Authority about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework.
- A7. The Monitoring Officer (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.
- A8. The Monitoring Officer, 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***

- A9. 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;

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- The Local Government Finance Act 1988;
- The Local Government and Housing Act 1989; and
- The Accounts and Audit Regulations.

A10. 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 the capital programme (in consultation with the Executive Board);
- Treasury management.

A11. 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.

A12. Section 114 of the 1988 Act also requires:

- the Treasurer to nominate a properly qualified member of staff to deputise should they 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.

### ***The Executive Board***

A13. The Executive Board comprises those Service Directors who set the strategic direction of the organisation and provide the most senior officer-level of decision making on strategic planning and policy to deliver the organisations purpose and vision.

### ***The Service Leadership Team***

A14. The Service Leadership Team comprises those Heads of Department responsible for the day-to-day running and performance of the Service and making recommendations as appropriate for strategic change, based on service delivery and service support experience, to the Executive Board.

***Other financial accountabilities***

***(a) Virement***

- A15. In-year virements up to and including the maximum as indicated in the Schedule to these Regulations may be approved in accordance with the Scheme of Delegations.
- A16. 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***

- A17. 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.
- A18. The Treasurer in consultation with the relevant Executive Board officers with responsibility for the capital programme 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***

- A19. The Treasurer is responsible for selecting accounting policies and ensuring that they are applied consistently.

***(d) Accounting records and returns***

- A20. The Treasurer is responsible for determining the accounting procedures and records for the authority.

***(e) The annual statement of accounts***

- A21. 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.

**4. 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 policy framework comprises the following statutory plans and strategies:
- Community Risk Management Plan
  - Fire and Rescue Plan
  - Medium Term Financial Plan
  - Capital Programme
  - Capital Strategy
  - Reserves Strategy
  - Treasury Management Policy Statement
- B2. The Authority is also responsible for approving procedures to vary those approved budgets, plans and strategies that form 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 Monitoring Officer.

### ***Community Risk Management Plan***

- B3. The Chief Fire Officer (as Head of Paid Service) is responsible – in conjunction with other officers on the Executive Board and on the Service Leadership Team - for developing and proposing this document to the Authority for approval.

### ***Medium Term Financial Plan, Capital Programme, Capital Strategy, Reserves Strategy and Treasury Management Policy Statement***

- B4. The Treasurer in conjunction with the Executive Board is responsible for the preparation and revision (as necessary) of these Plans and their submission to the Authority for approval.

### ***Budgeting***

#### ***(a) Budget format***

- B5. 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 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.

#### ***(b) Revenue Budget preparation***

- B6. The Treasurer in consultation with the Executive Board and the Service Leadership Team is responsible for ensuring that a revenue budget and Medium Term Financial Plan is prepared on an annual basis for consideration by the Authority. The Authority may amend the budget or ask for it to be revised before approving it, subject to compliance with the relevant statutory requirements for budget setting.



- B7. The Treasurer in consultation with the Executive Board is responsible for issuing guidance on the general content of the budget as soon as possible following approval by the Authority.
- B8. It is the responsibility of officers on the Executive Board and the Service Leadership Team, following consultation with the Treasurer, to ensure that budget estimates reflecting agreed service plans are submitted to the Authority.

**(c) Capital Programme preparation**

- B9. The Treasurer in consultation with the Executive Board 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.
- B10. The Authority may amend the Capital Programme or ask that areas of detail contained within it be reconsidered.
- B11. The Authority (or Committee as determined by the Authority) will monitor progress of schemes included in the approved Capital Programme.
- B12. The approval of the Authority (or Committee as determined by the Authority) 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 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.

**(d) Preparation Guidelines**

- B13. The Treasurer is responsible for issuing to officers on the Executive Board and the Service Leadership 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;

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- spending pressures;
- Best Value and other relevant government guidelines;
- other internal policy documents;
- cross-cutting issues (where relevant).

### ***Resource allocation***

B14. The Treasurer is responsible for developing and maintaining a resource allocation process that ensures due consideration of the Authority's policy framework.

B15. The prior approval of the Authority will be required for any new proposal which:

- (a). creates a financial commitment for future years which cannot be contained within existing approved budget limits or exceeds the in-year virement thresholds indicated in the Schedule to these Regulations; and/or
- (b). represents a substantial policy change in Authority service provision.

### ***Budget monitoring and control***

B16. The Treasurer is responsible for providing appropriate financial information to enable budgets to be monitored effectively. They must monitor and control expenditure against budget allocations.

B17. It is the responsibility of Executive Board and Service Leadership 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.

B18. Executive Board and Service Leadership 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 Board, the Service Leadership Team and to the Authority.

B19. The Treasurer in consultation (as required) with the relevant Executive Board officer with responsibility for the capital programme will be responsible for submitting appropriate and regular reports monitoring progress against the approved Capital Programme to the Authority.

### ***Maintenance of reserves***

B20. It is the responsibility of the Treasurer to advise the Authority on prudent levels of reserves. A Reserves Strategy will be prepared annually and submitted to the Authority for approval.

## **5. 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. Risk management for the Service is designed to protect the assets of the Service, ensure service continuity and facilitate innovation and opportunity. The Service risk management approach encourages officers and managers to identify, understand and control risk.
- C2. In addition to departmental risk registers, the Service maintains a Corporate Risk Register capturing the Authority's most significant risks with a focus on cross-cutting and major projects. Risk management is integrated in the planning process as part of direction setting, activity and resource planning. The risk management process involves the identification, assessment and recording of risks and mitigating activities which are then incorporated into annual directorate statements and Service plans. Additionally, as part of the risk management process, appropriate insurance arrangements are put in place to off-set any exposure to liability. Monitoring of risks is undertaken at Service level, with the Audit & Governance Committee having delegated responsibility to monitor the Corporate Risk Register to ensure that corporate risks are effectively managed.

### ***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 Executive Board and Service Leadership 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 (or Committee as determined by the Authority) is required to approve on an annual basis an Annual Statement of Assurance containing, amongst other things:
- a statement, in accordance with the Accounts and Audit Regulations, on measures – including the systems of internal control - taken by the Authority to ensure appropriate business practice, high standards of conduct and sound governance; and
  - in accordance with the Fire and Rescue Service National Framework requirements, an annual assurance statement on financial, governance and operational matters and showing how the Authority has had due regard to the expectations set out in their Community Risk Management Plan and the requirements included in the Framework.

### ***Audit requirements***

- C7. The Accounts and Audit Regulations issued by the Secretary of State for the Environment require every local authority to maintain an adequate and effective internal audit.
- C8. The Authority complies with relevant legislative requirements in relation to external audit.
- 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 and Monitoring Officer are jointly responsible for the development, maintenance and operation of an appropriate [strategy for the prevention and detection of fraud and corruption](#).

### ***Assets***

- C11. Executive Board and Service Leadership 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 (or relevant Committee, as the case may be) 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 (other than land or buildings) as contained in the fixed asset register and 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;

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- (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. Material assets of plant and equipment as contained in the fixed asset register will be disposed of via one of the following approved methods:

- (a) donation to another fire and rescue service;
- (b) donation to a charity;
- (c) registered auction;
- (d) public auction;
- (e) the Defence Equipment Sales Authority or other recognised government disposal service;
- (f) sale to other UK (including the Republic of Ireland) fire and rescue service;
- (g) sale to or via Red One Ltd.

C14. In disposing of any short-term asset (i.e. any asset not on the fixed asset register), Departmental Heads must ensure that the disposal is in accordance with Service safety and security requirements and secures value for money.

### ***Treasury management***

C15. The Authority has adopted CIPFA's Code of Practice for Treasury Management in Local Authorities.

C16. The Authority is responsible for approving a Treasury Management Policy Statement in compliance with CIPFA's Code of Practice for Treasury Management in Local Authorities. The Treasurer has delegated responsibility for implementing and monitoring the statement.

C17. 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.

C18. The Treasurer has delegated responsibility for implementing and monitoring the Treasury Management Policy Statement. All decisions on borrowing, repayment, 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***

- C19. The Chief Fire Officer (as Head of Paid Service), through the Executive Board and the Service Leadership Team, is responsible for providing overall management to staff.
- C20. The Chief Fire Officer or their designate 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.
- C21. Executive Board and Service Leadership Team officers are responsible for controlling total staff numbers by:
- not exceeding the annual pay budget set by the Authority unless otherwise approved by the Treasurer and/ or the Authority;
  - the proper use of appointment procedures in line with advice from the Head of People Services or their designate.
- C22. The Chief Fire Officer, in accordance with the Authority's approved Scheme of Delegations, has responsibility for:
- effecting variations in the establishment between uniformed and non-uniformed posts where this is in the best interests of the Service and subject, where necessary, to consultation with representative bodies and to there being no additional resource implications associated with the variation; and
  - effecting changes in the establishment structure subject to any financial implications being contained from within existing resources and to compliance with the virement thresholds as contained in the Authority's Financial Regulations.

## **6. FINANCIAL REGULATION D: SYSTEMS AND PROCEDURES**

### ***Introduction***

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

### ***General***

- D1. The Treasurer is responsible for the operation of the Authority's accounting systems, the form of accounts and the supporting financial records. Executive Board and Service Leadership Team officers are responsible for the proper operation of financial processes in their own departments in line with advice issued by the Treasurer. Any changes to agreed procedures proposed by Executive Board or Service Leadership Team officers, to meet their own specific service needs, must be agreed with the Treasurer.
- D2. Executive Board and Service Leadership Team officers should ensure that their staff receive relevant financial training, as approved by the Treasurer.

- D3. Executive Board and Service Leadership 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***

- D4. It is the responsibility of Executive Board and Service Leadership 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 Executive Board or Service Leadership Team officer's behalf in respect of payments, income collection and placing orders, together with the limits of their authority.
- D5. The Authority is responsible for approving procedures for writing off debts as part of the overall control framework of accountability and control.
- D6. The approval of the Resources Committee or Authority, as appropriate, 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 payment in advance of delivery of goods or services in excess of the limit as set out in the Schedule to these Financial Regulations
  - (c). 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***

- D7. 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.
- D8. The approval of the Resources Committee or Authority, as appropriate, 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.
- D9. The approval of the People Committee or Authority, as appropriate, will be required prior to incurring any financial implications arising from the exercise of discretions under the Local Government Pension Scheme or Firefighters Pensions Schemes where these financial implications exceed the limit as set out in the Schedule to these Regulations.

***Taxation***

- D10. The Treasurer is responsible for advising all Executive Board and Service Leadership 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.

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- D11. The Treasurer is responsible for maintaining directly or, where appropriate, ensuring that Executive Board and Service Leadership 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 Executive Board to advise on the establishment and operation of trading accounts and business units.

**7. 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 Board and Service Leadership Team 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 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 Executive Board officer with responsibility for procurement will, in consultation with the Treasurer, be responsible for providing specific guidance to Executive Board and Service Leadership Team officers in respect of contractual arrangements for the provision of services to third parties or external bodies.



## **SCHEDULE TO FINANCIAL REGULATIONS**

<b>Maximum Delegated Approvals (<i>all other items of income or expenditure are reserved to the full Authority</i>)</b>	<b>Treasurer</b>	<b>Resources Committee</b>	<b>People Committee</b>
<u>In-Year Virements</u>			
(a) Movement between objective budget headings (i.e. Service function headings)*	£0.500m	£1.000m	
(b) Movement between subjective budget headings (i.e. individual budget headings within objective headings)*	£0.200m	£0.500m	
* In the event of any virement between both objective and subjective budget headings, the lower limit will apply			
<u>Transfers to/from or between reserves</u>			
Alternate use of or unbudgeted transfers to/from reserves to/from the revenue budget	£0.200m	£0.500m	
Movements between Earmarked or General reserves	£0.200m	£0.500m	
<u>Capital Programme</u>			
(a) Financing of individual scheme from revenue budget	£0.200m	£0.500m	
(b) Excess of estimated expenditure for individual major capital scheme over approved Capital Programme provision*	10% or £0.100m (whichever is the lesser)	20% or £0.200m (whichever is the lesser)	

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<b>Maximum Delegated Approvals (<i>all other items of income or expenditure are reserved to the full Authority</i>)</b>	<b>Treasurer</b>	<b>Resources Committee</b>	<b>People Committee</b>
(c) Excess of overall expenditure on 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			
<u>Assets</u>			
(a) Material Asset of plant and equipment	£0.025m £0.100m	£0.100m £0.250m	
(b) Redundant Stock and Equipment – individual item or cumulative amount of the same item	£0.025m £0.100m	£0.100m £0.250m	
(c) Stock and equipment discrepancies – individual item or cumulative amount of the same item.	£0.025m £0.100m	£0.100m £0.250m	
<u>Income and Expenditure</u>			
Debt Write off	£0.010m-£0.050m	£0.100m	
Payment in advance of delivery of goods or services	£0.050m	£0.200m	
Making of Grants*	£0.010m	£0.050m	
Overpayment of salary or allowance	£0.010m	£0.050m	
Loans to Devon & Somerset Fire & Rescue Authority controlled organisations	£0.050m	£0.200m	
* Delegated to Chief Fire Officer in consultation with the Treasurer			

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<b>Maximum Delegated Approvals (<i>all other items of income or expenditure are reserved to the full Authority</i>)</b>	<b>Treasurer</b>	<b>Resources Committee</b>	<b>People Committee</b>
<b>Settlement of Claims*</b>			
Employee claims	£0.050m	£0.200m	
Ex gratia payments to employees	£0.010m	£0.200m	
All other claims	£0.010m	£0.050m	
* excludes claims to be settled under insurance arrangements. All other delegations to the Treasurer in this category are jointly reserved to the Chief Fire Officer and Treasurer.			
Financial Implications arising from exercise of discretions under the Local Government Pension Scheme or Firefighters Pensions Schemes, where the financial thresholds indicated relate either to a one-off payment or an annual cost (as the case may be). (NOTE: this is a delegation to the Chief Fire Officer)	£0.025m	N/A	£0.075m