

GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY JOINT COMMITTEE

To: Joint Committee

On: 12 December 2016

Report by: The Treasurer

Heading: Revised Financial Regulations

1. Summary

- 1.1 A comprehensive and up to date set of Financial Regulations is a key element of corporate governance, as they provide a framework for good financial management.
 - 1.2 This revision of the financial regulations has been undertaken in response to a recommendation by Audit Scotland in the “Annual Audit Report to Members and the Controller of Audit” issued with the Annual Accounts for financial year 2015/16.
 - 1.3 The action plan recommended that the Financial Regulations be amended to reflect the changes to the process of approving the accounts as introduced by the Local Authority Accounts (Scotland) Regulations 2014. The financial regulations have been updated to reflect the new statutory requirements to mitigate the risk that under the previously approved version in December 2013 it was not clear who is responsible for meeting the new arrangements. Paragraph 6.3 had been amended accordingly.
 - 1.4 The section on Internal Audit has also been updated to reflect the requirement that the Internal Audit Service will conduct its work in line with the Public Sector Internal Audit Standards and the Internal Audit Charter of the Member Authority. Section 8 has been amended accordingly.
 - 1.5 The updated Financial Regulations are appended to this report as Appendix 1.
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2 **Recommendations**

2.1 Members are asked to approve the revised Financial Regulations.

**GLASGOW AND THE CLYDE VALLEY
STRATEGIC DEVELOPMENT PLANNING AUTHORITY
FINANCIAL REGULATIONS**

December 2016

FINANCIAL REGULATIONS

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FINANCIAL REGULATIONS

1. FINANCIAL ADMINISTRATION

- 1.1 Subject to the Minute of Agreement of the Joint Committee, the Joint Committee of Member Authorities shall be responsible for regulating and controlling the finances of the Glasgow and Clyde Valley Strategic Development Planning Authority and the Glasgow and Clyde Valley Green Network Partnership.
- 1.2 The Treasurer shall be responsible under the general direction of the Joint Committee for the proper administration of the Planning Authority's financial affairs.
- 1.3 The Treasurer shall report to the Joint Committee with respect to the level of financial resources proposed to be utilised in each financial year, and shall keep the Joint Committee informed as to the detailed administration and application of such resources.
- 1.4 The Planning Authority shall at all times endeavour to secure the best value for the money it spends and shall encourage the use of best management techniques and financial practice. The Strategic Development Plan Manager should ensure at all times that he endeavours to secure the best value for expenditures incurred with the objective of achieving the policies of the Joint Committee at the minimum costs.
- 1.5 The Glasgow and Clyde Valley Strategic Development Planning Authority and the Glasgow and Clyde Valley Green Network Partnership and all Officials shall observe the Financial Regulations in relation to expenditure, income, etc. falling within its sphere of responsibility.
- 1.6 Where any Officer becomes aware of any actual or potential non-compliance with laws and regulations which could have a material effect on the operations of the Planning Authority and therefore on its financial position, it shall be the duty of that Officer to report to the Joint Committee as soon as possible.

2. FINANCIAL PLANNING AND REVENUE ESTIMATES

- 2.1 The detailed form of the Revenue Estimates shall be determined by the Treasurer.
- 2.2 Each year the Treasurer shall prepare Estimates of income and expenditure on revenue accounts for the next three financial years and for this purpose the Strategic Development Plan Manager shall furnish the Treasurer timeously with all information required.
- 2.3 Revenue Estimates shall be passed to the Joint Committee, not later than 31 December for the year from 1 April following, for detailed decisions in relation to existing levels of net expenditure and proposals in respect of alterations to that level of net expenditure and the related contributions from each Member Authority.

- 2.4 The Joint Committee shall consider the Revenue Estimates, revise them as necessary, approve them as so revised, authorise the expenditure contained therein and determine the contribution by Member Authorities.
- 2.5 Subject to Financial Regulations (Emergencies) and Standing Orders Relating to Contracts the approval of the Revenue Estimates shall give authority to the Strategic Development Plan Manager to incur expenditure contained therein except to the extent to which the Joint Committee shall have placed a reservation on any item. Expenditure on such an item may be incurred only when and to the extent that such reservation has been removed.

3. CONTROL OF REVENUE EXPENDITURE

- 3.1 The Joint Committee shall monitor and regulate its financial performance during the currency of each year.
- 3.2 Subject to Financial Regulations (Emergencies) no expenditure may be incurred for an individual revenue project estimated to cost above £10,000 unless and until it has been the subject of a report to the Joint Committee by the Strategic Development Plan Manager concerned as to the estimated annual expenditure and income which will arise from the project. The report shall include a reference to the extent to which the project has been included in the Revenue Estimates for that and the next two years and shall seek permission to accept a tender, where appropriate.
- 3.3 Subject to Financial Regulations (Emergencies) the Strategic Development Plan Manager shall not incur expenditure or effect a reduction in income unless provided for in the Revenue Estimates until a report on such has been submitted to the Joint Committee.
- 3.4 It shall be the duty of the Strategic Development Plan Manager, in consultation with the Treasurer, to provide an estimate of the net expenditure to be incurred in each accounting period for each budget line in the approved Revenue Estimates in accordance with the timescales established by the Treasurer for the provision of such information.
- 3.5 The Treasurer shall furnish the Strategic Development Plan Manager with periodic budget monitoring statements and such other information which is appropriate for the purpose of effecting a valid comparison with the approved budget of the Joint Committee. It shall be the responsibility of the Strategic Development Plan Manager to provide to the Treasurer promptly any explanations regarding significant variances and to ensure insofar as it is within the Strategic Development Plan Manager's power to do so that the Revenue Estimates are not overspent and that the net expenditure of the Planning Authority conforms to the requirements of the Financial Regulations.

3.6 Where the Strategic Development Plan Manager considers that any item on the report will not be contained within the available revenue budget, they shall report promptly to the Treasurer, who will report to the Joint Committee detailing the financial consequences.

3.7 The Strategic Development Plan Manager shall manage the revenue budgets on a bottom line basis subject to paragraph 3.8 below and shall be authorised to take any remedial action necessary to avoid an overspend in the year of account but with the proviso that any action requiring a change to policy will require the prior approval of the Joint Committee.

3.8 Virement between approved budget lines shall be permitted only in the following circumstances:

3.8.1 The transfer of resources is within the remit of the Planning Authority.

3.8.2	Amount	Approval Required
	Up to £5,000	Manager
	£5,001 -£10,000	Manager and Treasurer
	Over £10,000	Joint Committee

3.8.3 Where a net saving could be achieved by overspending under one head of expenditure, a transfer may be made from a head of expenditure which is in surplus provided approval as in paragraph 3.8.2 above has been obtained.

3.8.4 There shall be no limit to the number of applications for virement on any budget line in any financial year.

4. GENERAL

4.1 Where the Planning Authority proposes a new operational policy, a variation of existing policy or a variation of the means or timescale of implementing existing policy which affects or may affect its finances, a report shall be submitted to the Joint Committee.

4.2 It shall be the duty of the Strategic Development Plan Manager and Treasurer to ensure that no expenditure is incurred unless it is within the delegated authority of the Planning Authority. In cases of doubt, the Strategic Development Plan Manager must consult the Clerk to the Committee before incurring expenditure.

5. EMERGENCIES

5.1 Where financial provision has not been made in the Revenue Budgets, nothing in these Financial Regulations shall prevent the Strategic Development Plan Manager from incurring expenditure which is essential to meet any immediate needs arising within the

operational remit of the Planning Authority subject to such action having been approved by the Joint Committee. Where it is not practicable for action to be deferred pending Committee approval the Strategic Development Plan Manager may incur such expenditure, subject to consultation with and the agreement of the Convener, failing whom the Vice Convener and either the Clerk or Treasurer to the Joint Committee.

- 5.1.1 In all cases where the Joint Committee has not approved such expenditure, a report must be made as soon as possible following the incurring of such expenditure and thereafter to the Joint Committee.

6. ACCOUNTING

- 6.1 All accounting procedures and records of the Planning Authority and its Officers shall be determined by the Treasurer and all accounts and accounting records of the Planning Authority shall be compiled by the Treasurer.
- 6.2 The following principles shall be observed in the allocation of accounting duties:
 - 6.2.1 The duties of providing information regarding sums due to or from the Planning Authority and of calculating, checking and recording these sums shall be separated as completely as possible from the duty of collecting or disbursing them;
 - 6.2.2 Officers charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions.
- 6.3 The Treasurer shall prepare the Annual Accounts in accordance with proper accounting practice and shall pass said Annual Accounts to the Joint Committee's appointed Auditors no later than 30 June following. The Treasurer shall report to the Planning Authority no later than 30 September following on its financial performance for the year to 31 March. The audited accounts will then be submitted to the Joint Committee for approval in line with the Local Authority Accounts (Scotland) Regulations 2014, after completion of the audit.
- 6.4 The Strategic Development Plan Manager shall by dates specified by the Treasurer provide any information necessary for the closure of the Accounts.
- 6.5 The Treasurer shall, as soon as practicable after receipt, report to the Joint Committee the details of any report made by the appointed Auditor and said Committee shall determine what further information and action is needed in relation to matters reported on by the Auditor.
- 6.6 The Treasurer shall make appropriate arrangements in consultation with the Clerk to the Committee for the public inspection of the Planning Authority's Accounts.

7. PETTY CASH

- 7.1 The instructions on operation of Petty Cash Imprest issued by the Treasurer shall be complied with.

8. INTERNAL AUDIT

- 8.1 The Planning Authority shall be subject to a continuous Internal Audit undertaken by the Internal Audit Section of the Member Authority by whom the Treasurer is employed. The Chief Auditor reports to the Treasurer who has overall responsibility for Internal Audit. The Chief Auditor has individual responsibility for how all Internal Audit activity is carried out and how findings are reported. The Internal Audit Service will conduct its work in line with the Public Sector Internal Audit Standards and the Internal Audit Charter of the Member Authority.
- 8.2 For the purposes of the Internal Audit function at GCVSDPA:
- the 'board' refers to the Joint Committee;
 - 'senior management' is defined as the Strategic Development Plan Manager; and
 - 'Chief Audit Executive' refers to the Chief Auditor of the Member Authority.
- 8.3 The internal audit activity will have free and unrestricted access to the Committee. The Chief Auditor will communicate and interact directly with the Committee, including in Committee meetings and between Committee meetings as appropriate. The Chief Auditor may report direct to the Strategic Development Plan Manager, Committee members or the Member Authority regarding any matters of concern that could place the Committee or the Member Authority in a position where the risks it faces are unacceptable or the independence of Internal Audit is under threat.
- 8.4 The Internal Audit Section shall have authority on production of identification to:
- 8.4.1 Enter at any time all Planning Authority offices, establishments, or land;
- 8.4.2 Have access to all records, computer files, documents and other correspondence relating to any financial and other transactions of the Committee;
- 8.4.3 Require and receive such explanations as are necessary concerning any matter under examination;
- 8.4.4 Require any employee of the Planning Authority to produce cash, stores or any other property under their control;
- 8.4.5 Recommend changes to documentation and procedures, as appropriate;

8.4.6 The Internal Audit Section shall be authorised to engage the services of a professional person such as a civil engineer or quantity surveyor from appropriate member Authority Departments or independently to assist in the examination of contracts under review or investigation and such assistance shall be given promptly;

8.5 Whenever any matter arises which involves or is thought to involve irregularity concerning cash, stores or other property of the Planning Authority or any suspected irregularity in the exercise of the functions of the Planning Authority the Strategic Development Plan Manager shall forthwith notify the Treasurer. Such irregularities shall be dealt with in accordance with defalcation procedures of the Member Authority by whom the Treasurer is employed.

9. TAX MANAGEMENT

9.1 The Treasurer shall be responsible for the taxation procedures of the Planning Authority. The Treasurer will take all reasonable steps in accordance with the Financial Regulations of the Member Authority by whom he is employed to ensure that the tax liabilities and obligations are properly reported and accounted for and will ensure the avoidance of any losses arising there from.

9.2 The Treasurer will ensure in carrying out such responsibilities that Planning Authority staff involved have an appropriate level of financial awareness in processing transactions involving elements of tax and that any significant changes in the Planning Authority's tax affairs will be reported to the Joint Committee.

10. BANKING ARRANGEMENTS, CHEQUES, BACS AND CHAPS

10.1 Banking Arrangements for the Planning Authority will be supervised by the Treasurer with regard to the Financial Regulations of the Member Authority by whom he is employed. Any transactions involving the Planning Authority will be carried out in accordance with the above mentioned Financial Regulations.

11. TREASURY MANAGEMENT

11.1 The treasury management activities of the Planning Authority will be managed by the Treasury Management Section of the Member Authority by whom the Treasurer is employed. Any arrangements made with regard to the treasury management activities of the Planning Authority will be subject to the Financial Regulations of above mentioned Member Authority.

11.2 Leasing agreements should only be entered into after consultation and the prior approval of the Treasurer and the Clerk to the Committee

12. INCOME

- 12.1 The Planning Authority shall determine the rate of charge for goods or services supplied by it to the public and external organisations.
- 12.1.1 The Strategic Development Plan Manager shall periodically review the charges for goods or services provided by the Planning Authority and shall submit proposals thereof for the consideration of the Joint Committee.
- 12.1.2 In order to preserve the real value of such income, increases recommended to the Joint Committee shall have regard to the current rate of inflation and shall reflect the impact of any change in the rate of value added tax.
- 12.2 The Planning Authority shall follow any procedures laid down by the Treasurer to ensure the proper recording of all monies due to the Planning Authority and for the proper collection, custody, control and banking of all cash collected through the activities of the Planning Authority.
- 12.3 All receipt forms, books, tickets and other such items shall be in a form approved by the Treasurer who shall be satisfied as to the arrangements for the ordering, supply and control by the Planning Authority. It will be a requirement that all such records, forms etc. aforementioned shall be retained by the Planning Authority for a period of five years plus current or other such period as approved by the Treasurer.
- 12.4 All monies received by the Planning Authority shall be deposited promptly with the Treasurer or the Bankers of the Member Authority by whom the Treasurer is employed in accordance with arrangements made by that Member Authority. All income must be banked intact without any deductions being made from income received.
- 12.5 Personal cheques shall not be cashed out of monies held on behalf of the Planning Authority.
- 12.6 All sums due to the Planning Authority shall not be written-off except after approval by the Joint Committee.

13. INSURANCE AND RISK MANAGEMENT

- 13.1 The Joint Committee will be subject to the advice of the Insurance Section of the Member Authority by whom the Treasurer is employed and therefore governed by the Financial Regulations of that Member Authority.
- 13.2 The Strategic Development Plan Manager shall ensure that a Risk Management Strategy is in place for the Planning Authority and shall provide to the Joint Committee an annual risk management plan incorporating an up-to-date risk register reflecting anticipated risks for the Planning Authority for the incoming financial year.

14. INVENTORIES AND STORES

- 14.1 The instructions governing Inventory Procedures issued by the Member Authority by whom the Treasurer is employed shall be complied with by the Strategic Development Plan Manager.
- 14.2 The instructions governing Stocktaking and Annual Reporting issued by the Member Authority by whom the Treasurer is employed shall be complied with by the Strategic Development Plan Manager.

15. ORDERS FOR WORK, GOODS AND SERVICES

- 15.1 Purchases for the Planning Authority will be made normally either through the Corporate Procurement Unit of the Member Authority by whom the Treasurer is employed or through Scotland Excel and National Centres of Expertise. The Treasurer will determine which arrangements shall be appropriate to the Planning Authority for each category of item to be purchased and shall ensure the procurement requirements of the European Community are adhered to. In all cases, however, certain fundamental principles must apply and these are set out in the succeeding paragraphs.
- 15.2 Except for petty cash purchases, gas, electricity, telephone, rent and rates payments and such other exemptions as the Treasurer may approve, and subject to the provisions of the Standing Orders relating to Contracts, all goods, materials or services supplied to the Planning Authority shall be ordered by means of an appropriately authorised official order, or by written acceptance of a tender or offer, which acceptance shall be signed only by officers authorised by the appropriate Member Authority.
- 15.3 Officers approved by the Planning Authority must be submitted to the Treasurer, together with specimen signatures and be subject to updating and amendment as necessary.
- 15.4 It shall be the duty of the Strategic Development Plan Manager of the Planning Authority or their nominated officer to ensure that all goods, materials and services received following the placing of orders are as ordered in respect of price, quantity and quality.

16. PAYMENT OF ACCOUNTS

- 16.1 Apart from petty cash and other payments from imprest accounts, the normal method of payment of money due from the Planning Authority shall be by BACS, cheque, CHAPS or other instrument drawn on the bank account(s) by an authorised officer of the Member Authority by whom the Treasurer is employed. Other payment arrangements will be acceptable only if approved by the Treasurer.
- 16.2 In the interests of internal control, arrangements shall be made by the Strategic Development Plan Manager for the separation of those duties connected with the ordering process from those connected with the invoice certification process.

- 16.3 The Strategic Development Plan Manager shall arrange for the timeous certification of invoices for payment and internal recharges by an authorised officer of the Planning Authority after ensuring that:
- 16.3.1 The expenditure is on items or services which it is within the Planning Authority's legal powers to incur
 - 16.3.2 The goods, materials or services to which the invoice relates have been received, examined and approved, and are in accordance with the order.
 - 16.3.3 The prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct.
 - 16.3.4 The relevant expenditure has been properly incurred and is within the relevant estimate provision.
 - 16.3.5 Appropriate entries have been made in inventories, stores or stock records as required.
 - 16.3.6 The appropriate expenditure code is entered on the invoice, or other payment document approved by the Treasurer. The invoice or voucher having been so certified, the Strategic Development Plan Manager or their authorised officer shall pass it timeously to the Member Authority by whom the Treasurer is employed for payment.
 - 16.3.7 The Strategic Development Plan Manager may agree with the Treasurer processes for the electronic transfers of information for payment of accounts and appropriate system controls shall be maintained by the Member Authority by whom the Treasurer is employed where the electronic transfer of invoice information is operated.
 - 16.3.8 Where internal recharges are processed prior to certification each party to the internal recharge shall agree the charge as soon as possible after processing and any disagreements shall be referred to the Treasurer for settlement.
- 16.4 A list of authorised signatories for certifying accounts shall be supplied by the Strategic Development Plan Manager to the Treasurer and specimen signatures and initials shall be required from the persons authorised. Additions or deletions shall be notified to the Treasurer as they occur. All lists and additions shall be certified by the Strategic Development Plan Manager.
- 16.5 Payment will not be made on duplicate or photocopied invoices unless the Strategic Development Plan Manager or other authorised officer certifies in writing that the amounts have not been previously passed for payment.
- 16.6 Any amendment to invoices or payments vouchers shall be made in ink and initialled by the officer making them, stating briefly the reasons where this is not self-evident. Alterations must not be made using correcting fluids.

- 16.7 Recharges to and from Departments of the Member Authorities by whom the Treasurer is employed to the Planning Authority shall be in a form approved by the Treasurer.

17. PROPERTY

- 17.1 The property used for the purposes of the Planning Authority will be held in the name of the appropriate Member Authority and will be governed as such by the Financial Regulations of that Member Authority.

18. SECURITY

- 18.1 The Strategic Development Plan Manager shall be responsible for maintaining proper security at all times for all fittings, stocks, stores, furniture, equipment, cash, computer equipment etc. under his control.
- 18.1.1 The Strategic Development Plan Manager shall also consult the Treasurer as appropriate in any case where security is thought to be defective or where it is considered that special security arrangements may be required.
- 18.2 Maximum limits for cash holdings shall be agreed with the Treasurer and shall not be exceeded without the Treasurers specific approval.
- 18.3 Security over keys should be maintained in accordance with the Audit Guidance of the Member Authority by whom the Treasurer is employed.
- 18.4 The Strategic Development Plan Manager shall be responsible for maintaining proper security, custody and control of all documents for the Planning Authority. The retention period for all books, forms and records related to financial matters shall be determined by the Treasurer in consultation with the Clerk to the Committee.
- 18.5 The Strategic Development Plan Manager shall be responsible for ensuring adequate ICT and Information Security having regard to the guidance instructions issued by the Member Authority by whom the Treasurer is employed.

19. PAYROLL ADMINISTRATION

- 19.1 The payment of all salaries, wages, compensation, expenses, subsistence, claims and other emoluments to all employees involved in the operations of the Planning Authority shall be made through the Payroll System of the Member Authority by whom the Treasurer is employed and shall be governed by that member authority's Financial Regulations.

20. EMPLOYEES TRAVELLING, SUBSISTENCE ETC.

- 20.1 The Treasurer shall be responsible for the administration and regulation of expenses of employees of the Planning Authority.
- 20.2 All claims for payment of mileage allowances, subsistence allowances, travelling and incidental expenses shall be submitted, duly certified, in a form approved by the Treasurer, at such regular intervals as are agreed. The names of Officers authorised to sign such records shall be sent to the Treasurer by the Strategic Development Plan Manager together with specimen signatures and shall be amended on the occasion of any change. The lists shall be certified by the Strategic Development Plan Manager. The Officers so authorised shall be determined in agreement with the Treasurer.
- 20.3 The certification by or on behalf of the Strategic Development Plan Manager shall be taken to mean that the certifying Officer is satisfied that the journeys were properly authorised, the expenditure properly and necessarily incurred and that the allowances are properly payable.
- 20.4 The Strategic Development Plan Manager shall provide timeously the Treasurer with any details required for the annual return of taxable emoluments.

21. MEMBERS ALLOWANCES AND EXPENSES

- 21.1 Members Allowances shall be paid by each member authority in accordance with the Scheme of Members Allowances prepared by the paying Authority.

22. CONTRACTS FOR BUILDING, ENGINEERING AND ASSOCIATED WORKS

- 22.1 Contracts for building maintenance etc. shall be co-ordinated by the Member Authority that owns or leases the buildings involved and as such shall be governed by the Financial Regulations and Standing Orders relating to contracts of that Member Authority.

23. INTERPRETATION

- 23.1 Any matters requiring legal interpretation shall be referred to the Clerk to the Committee.

24. OBSERVANCE OF FINANCIAL REGULATIONS

- 24.1 It shall be the duty of the Strategic Development Plan Manager to ensure that these Regulations are made known to the appropriate persons within the Planning Authority and the Green Network Partnership and to ensure that they are adhered to.
- 24.2 Any breach or non-compliance with these Regulations must on discovery be reported immediately to the Treasurer in order to determine the proper action to be taken.

25. REVIEW OF FINANCIAL REGULATIONS

25.1 These Regulations may only be varied or revoked by the Joint Committee.