



**Scottish Social
Services Council**

Scottish Social Services Council's Financial Regulations

June 2016

Lead Director: Director of Corporate Services

Financial Regulations

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FINANCIAL REGULATIONS

1. Introduction

- 1.1 The Chief Executive, as the accountable officer as detailed in the Executive Framework, is personally responsible to the Scottish Parliament for properly administering the SSSC's financial affairs. The Memorandum requires that she/he acts according to its instructions and those laid down within the Scottish Public Finance Manual (SPFM). In particular she/he must act according to the Memorandum to Accountable Officers of other public bodies.
- 1.2 The Chief Executive will delegate the day to day administration and oversight of these financial regulations to the Director of Corporate Services who will ensure that there are suitable arrangements in place to protect the propriety and regularity of the SSSC's finances. The Director of Corporate Services will report directly to the Chief Executive and keep her/him informed on the operation of these financial regulations.
- 1.3 The Council and all of SSSC officers must observe the SSSC's financial regulations.
- 1.4 The Director of Corporate Services will provide a Draft Budget Report to the Resources Committee each financial year for their consideration. The draft budget must be approved by the Council following consideration by the Resources Committee. The Director of Corporate Services shall also keep the Resources Committee informed about the detailed administration and application of such resources, and will keep other committees informed about the financial implications of their activities.
- 1.5 The Director of Corporate Services is entitled to report upon the financial implications of any matter coming before the Council or any of its committees and will further report to the Resources Committee and/or Council if necessary in the interests of the SSSC's financial affairs.
- 1.6 All Council and Committee reports prepared by officers must include a "Resource Implications" section. Any officer who intends to submit a report, which has resource implications to Council or a committee meeting must first submit the report to the Executive Management Team (EMT) for consideration and agreement. It is good practice for report authors to involve corporate support services as early as possible in a development to ensure financial, ICT, Human Resource and communications implications are considered at an early stage.

Normally, the responsible officer must submit the draft report to the Director of Corporate Services by no later than 7 days before the Executive Management Team meeting to allow time for the resource implications to be fully considered. Any observations on the report made by the Director of Corporate Services or her/his representative will be incorporated in to the author's report. In exceptional circumstances the 7 day period mentioned above may be reduced with the prior agreement of the Director of Corporate Services. **All reports with resource implications must be considered by EMT prior to submission to Council or Committee.**

- 1.7 At all times, the SSSC will try to secure the best value for the money it spends, making appropriate use of all contract arrangements made and encouraging the use of the best management techniques throughout the organisation.
- 1.8 As the Accountable Officer, the Chief Executive will receive regular reports from the Director of Corporate Services on the revenue and any capital spending of the SSSC. This will normally be through budget monitoring reports to EMT but the Chief Executive may ask for an update at any time. The Director of Corporate Services will provide a budget monitoring report detailing any significant under or overspending to each meeting of the Resources Committee and Council.
- 1.9 The Chief Executive is responsible for corporate and financial governance arrangements to ensure that proper financial control is exercised throughout the SSSC. The Director of Corporate Services is responsible for ensuring that financial management systems exist to enable EMT members and their budget holders to make financial decisions and take corrective action to deal with under or overspending to achieve best value.

2. Revenue and capital budgets

- 2.1 The detailed form of the revenue and/or capital budgets will be determined by the Resources Committee taking account of advice received from the Director of Corporate Services.
- 2.2 EMT members are responsible for preparing annual income and expenditure estimates on revenue accounts for their areas of responsibility. They must provide all necessary information regarding their area's requirements to the Director of Corporate Services.
- 2.3 The Director of Corporate Services will submit the draft Revenue Budget and Capital Plan first to EMT and then to Resources Committee to consider any relevant decisions within the context of the SSSC's strategic objectives. The draft Revenue Budget and Capital Plan will be accompanied by a covering report containing all relevant information so that EMT and the Resources Committee can consider the proposed budget and form a view as appropriate. The Committee's recommendations will then be submitted to the Council for its approval.
- 2.4 For capital budget purposes capital expenditure is defined as expenditure on individual items valued at over £10k and with a life in excess of one year. If in doubt, the Head of Shared Services or the Head of Finance can provide advice.

3. Budget monitoring

- 3.1 The overall responsibility for control of departmental expenditure lies with each relevant EMT member. Designated budget holders are responsible for the detailed monitoring and control of income and expenditure within the sphere of their delegated responsibility.
- 3.2 Expenditure will be restricted to that included in the Revenue Budget or Capital Plan, unless a budget flexibility procedure (see Section 4 below) has been

followed or alternatively, proposals for additional expenditure have been approved by the Resources Committee.

- 3.3 The Chief Executive may approve any expenditure which is of an emergency nature or that she/he considers essential in the SSSC's interest, after consulting with the Convener, Resources Committee Chair and the Director of Corporate Services.

In such circumstances, the Director of Corporate Services will submit a full written report to the next meeting of the Resources Committee.

- 3.4 The Director of Corporate Services will provide each budget manager with regular statements of receipts and payments under each head of approved estimate and any other relevant information that they need. However, each budget manager is responsible for ensuring that they have all the relevant financial and non-financial information to control the actual expenditure and income against the budget.
- 3.5 EMT members are responsible for ensuring that their budget holders carry out budget monitoring in accordance with the requirements and timescales set out by the Director of Corporate Services.
- 3.6 The Director of Corporate Services will submit regular budget monitoring reports to the Resources Committee which detail the SSSC's income and expenditure position with sufficient additional information so that the Committee can properly monitor the SSSC's up to date financial position. Budget monitoring reports will also be submitted to each meeting of the Council.

4. Budget Flexibility

- 4.1 Once the Council have approved a budget it is expected that expenditure will be authorised in accordance with the approved budget. However, it is sometimes necessary to change plans or respond to events. Therefore controlled budget flexibility is required. The budget flexibility procedures are explained below.
- 4.2 **Virement** (the transfer of budget between expenditure / income headings or costs centres) may be used as a means of funding desirable or essential expenditure. Authorised budget virements are required for all expenditure above £1,000. The budget virement policy is available on the intranet. **4.3 Alternative Expenditure Proposals (AEP):** The AEP process (available on the intranet) is used for EMT to decide on expenditure priorities to react to corporate budget underspends. The AEP process is used where budget flexibility is required for non-recurring expenditure in excess of £10,000 which will be incurred within the current financial year. All AEP proposals are considered by EMT. It should be noted that no AEP proposal should be used to finance a new service, change an existing SSSC policy decision or change the permanent establishment of the SSSC. All of which need the approval of the relevant Committee or Council.
- 4.4 **Fee income:** Where actual fee income is to exceed budget, then this reflects additional workload requirements and related expenditure may exceed budget by an amount not exceeding the additional income. Correspondingly, if actual income is less than budgeted then expenditure must be adjusted as far as practicable to offset the income shortfall.

- 4.5 Resource Committee and/or Council approval, as appropriate, is required for:
- All proposals that will significantly expand or contract an area of activity on an on-going basis (implications beyond the current financial year)
 - All proposals to start a new area of activity or significantly curtail an existing area of activity
 - All proposals that will require changes to existing policy decisions
 - All proposals that require a change to the permanent establishment of the SSSC.

5. Accounting

- 5.1 All accounting procedures and records of the SSSC and its officers will be determined by the Director of Corporate Services. All SSSC accounts and accounting records will be compiled by the Director of Corporate Services or under her/his direction.
- 5.2 Each year, the Director of Corporate Services will ensure the SSSC's Annual Report and Accounts are laid before the Scottish Parliament in accordance with statutory requirements.

6. Internal audit

- 6.1 As part of their remit the Audit Committee will ensure that there is appropriate and proportionate internal audit coverage of the SSSC's accounting and financial operations.
- 6.2 The Director of Corporate Services or any member of her/his staff or any other person authorised by him/her for that purpose is authorised to:
- (a) enter all SSSC offices, establishments or land at any time;
 - (b) have access to all records, computer files, disks and other media documents and correspondence relating to any financial and related SSSC transactions;
 - (c) request and receive such explanations as are necessary concerning any matter under examination; and
 - (d) request any SSSC employee to produce cash, stores or any other SSSC property under his/her control.
- 6.3 Whenever there is any suspicion of an irregularity concerning cash, payments made, income received, payroll (including claiming expenses), stores, other property of the SSSC or any suspected irregularity in the functions exercised by the SSSC, then either the Director of Corporate Services or the Head of Corporate Governance should be informed in the first instance. If due to the nature of the suspicion it is not appropriate to inform either of these officers then one of the following should be informed as appropriate; the Chief Executive or the internal auditors (contact details on the intranet). The Prevention of Fraud Policy and its associated Response Plan, the Prevention of Bribery Policy and the Whistleblowing Policy are all relevant for consideration in such circumstances.
- 6.4 All internal audit reports shall be submitted to EMT for consideration and agreement of a management response.

- 6.5 All reports from either the External Auditor or Internal Auditor will be submitted to the Audit Committee for its consideration.

7. Banking arrangements and control of cheques

- 7.1 All arrangements with the SSSC's bankers shall be made by the Director of Corporate Services who will operate such banking accounts as he may consider necessary.
- 7.2 The Director of Corporate Services is responsible for ensuring proper arrangements are in place for the safe custody of cash and cheques.
- 7.3 Cheques on the SSSC's banking accounts will be signed by any two authorised signatories as approved by the Council as required.
- 7.4 The Director of Corporate Services is responsible for arranging any payments through the Bankers Automated Clearing System (BACS) or on-line banking arrangements and ensuring that proper security control procedures are affected and reviewed.
- 7.5 The Director of Corporate Services is responsible for ensuring regular and effective bank account reconciliation procedures are followed.

8. Procurement

- 8.1 The SSSC's Procurement Strategy and Policy must be followed for all procurement and purchasing activity. Guidance and procedural documentation is available for all procurement processes within the procurement area of the Finance section on the intranet. All procurement activity must follow the approved procurement procedures and comply with the 'Delegated Authority to Commit & Approve Expenditure' available within the Procurement area of the Finance section on the intranet.
- 8.2 The procurement process to be followed is determined by an analysis of value and risk as follows:

	Low Risk	Medium/High Risk
Competitive Process Sourcing Procedure	Value of Spend (exc VAT and for the whole life of the requirement)	Value of Spend (exc VAT and for the whole life of the requirement)
Low Value (1 quote)	£1,000 or less	£1,000 or less
Basic (3 evidenced quotes)	£1,000 to £10,000	£1,000 to £10,000
Quick Quote (1 quote) (min 4 quotes)	£10,000 to £50,000	£10,000 to £25,000

Standard (full tender)	£50,000 to £164,176	£25,000 to £164,176
EU Tender Process (Procurement Team will advise)	£164,176+	£164,176+

- 8.3 Where quotes received exceed the originally estimated value of expenditure and this moves the procurement to a new value threshold, the procurement route for the new value threshold must then be applied. In exceptional circumstances, approval to proceed with the existing process may be granted. Requests for an exception must be submitted to the Finance Procurement & Payments Section.
- 8.4 The [Procurement Risk Assessment Tool](#) must be completed in order to identify the relevant route to be followed for any purchases with an aggregate spend of over £25k. This is available on the intranet.
- 8.5 All procurement which is advertised as a full tender on the 'Public Contracts Scotland' advertising portal must have a project and evaluation team whereby, as a minimum, the Lead Officer has undergone procurement training.
- 8.6 Authority to award competitively procured contracts is delegated to officers as noted in the 'Delegated Authority to Commit & Approve Expenditure' document available on the intranet. This is with the exception of internal audit services where the authority to contract is reserved to the Council as noted in the Reservation of Powers and Scheme of Delegation. No authority to award contracts will be delegated to an officer who has not satisfactorily undertaken the relevant procurement training.
- 8.7 Contracts awarded without competitive advertising need to meet specific criteria as noted in the procurement procedures and require specific approval. Requests for 'Non Competitive Action' with a value of lower than £30,000 total contract value of £10,000 annually may be approved by the Director of Corporate Services. Requests for 'Non Competitive Action' with a value exceeding this require Sponsor Department approval.
- 8.8 Scottish Government specific approval levels apply to the procurement of consultancy services. The definition and approval requirement for consultancy expenditure is available within the procurement area of the Finance section on the intranet.

9. Orders for works, goods and services

- 9.1 Purchase orders must, with a few exceptions noted below, be raised and approved in the financial system. Guidance and procedural documentation is available within the purchasing area of the Finance section on the intranet.
- 9.2 Purchase orders shall be issued for all work, goods or services to be supplied to the SSSC except for the following:
- the purchase is being made using a Government Purchasing Card,
 - supplies of public utility services,

- periodic payments such as rent and rates,
 - payments to the Care Inspectorate for shared services,
 - petty cash purposes,
 - postal charges or
 - other exceptions as the Head of Shared Services may approve.
- 9.3 In exceptional cases of urgency, where it is not possible to issue an approved purchase order in the financial system, a manual purchase order number can be requested from the Finance section. The supplier must be advised to quote this order number on any invoice submitted for payment.
- 9.4 No authority to raise or approve purchase orders will be delegated to any officer who has not satisfactorily undertaken the relevant training.
- 9.5 Each budget manager will be responsible for all orders issued by their department and for ensuring that the cost is allocated to an appropriate budget head and is covered within the approved budgeted expenditure.
- 9.6 Budget holders may delegate financial responsibility to an expenditure approver subject to the limits noted in the Scheme of Delegation in the 'Authority to Commit and Approve Expenditure' document.
- 9.7 The Director of Corporate Services will maintain a register of authorised signatories. Budget holders must notify any additions and deletions to the Head of Finance.

10. Government Purchasing Cards (GPC)

- 10.1 Designated officers have a GPC card in order to purchase low value goods and services. The GPC card has set transaction limits of up to a maximum value of £1,000 per single transaction and £5,000 cumulative value of transactions per month. Applications for, and guidance on the use of GPC cards, are detailed within the GPC card procedure within the Purchasing & Payment area of the Finance section of the intranet.
- 10.2 Purchases using the GPC card are restricted as follows:
- (a) It cannot be used to withdraw cash.
 - (b) It must not be used for personal expenditure.
 - (c) It must not be used to pay for items already invoiced.
 - (d) Loyalty points cannot be collected.
 - (e) Card details must not be stored on internet sites.
- 10.3 Cardholders are responsible for ensuring the safe, secure storage of their card and card details.
- 10.4 Budget holders are responsible for all purchases from their budget made by GPC card.

11. Payment of accounts

- 11.1 The SSSC is committed to paying supplier invoices within 10 working days of

the invoice(s) being received. Performance against this target is reported in the Annual Report and Accounts each year.

- 11.2 All invoices should be directed to the Procurement & Payments Team at Compass House as noted on the approved purchase order.
- 11.3 Where possible, arrangements should be made for the separation of the authorisation of purchase orders as distinct from goods received notes. Each goods received note should be signed by the appropriate receiving officer. Where a goods received note is not provided, a manual one should be created using the template provided within the Purchasing area of the Finance section on the intranet.
- 11.4 Where budget holders or expenditure approvers are requested to manually approve an invoice, the officer must make sure that:
- (a) the goods received match the order;
 - (b) prices, discounts and arithmetic are correct;
 - (c) there is no duplication of payments;
 - (d) expenditure is within the approved budget;
 - (e) the expenditure is coded to an appropriate cost centre and account code, and is within their delegated financial authority;
 - (f) work has been carried out to a satisfactory level.
- 11.5 The payment of all approved invoices and payments will be made under arrangements approved and controlled by the Director of Corporate Services. Approved payment methods are as follows:
- (a) Direct BACS Submission i.e. invoices and non-payroll expenses
 - (b) Indirect BACS Submission i.e. managed payroll service payments
 - (c) Cheque
 - (d) Direct Payments via Bank Account
 - (e) Petty Cash (see section 17)
 - (f) GPC card (see section 10)

Internal control arrangements are in place to ensure separation of duties between preparation, approval and processing of payments.

- 11.6 Payment will not be made on duplicate invoices, statements, or photocopy invoices unless the approving officer certifies in writing that the amount in question has not previously been paid.

12. Payroll administration

- 12.1 The payment of all salaries, wages, allowances, pensions, compensation and other emoluments to all employees / Council members or former employees / former Council members of the SSSC will be made by the Director of Corporate Services under arrangements approved and controlled by him/her.
- 12.2 The Director of Corporate Services will provide guidance on responsibilities for ensuring proper records are kept of all matters affecting the payment of such emoluments and in particular:
- (a) appointments, promotions, resignations, dismissals, suspensions,

- secondments and transfers;
 - (b) absences from duty for sickness, holidays or other reason;
 - (c) changes in remuneration, other than normal increments and pay awards and agreements of general application;
 - (d) information necessary to maintain records of service for pension, income tax, national insurance and other areas as required.
- 12.3 All time records or other pay documents will be in a form prescribed or approved by the Director of Corporate Services and shall be certified in accordance with guidance issued by the Director of Corporate Services.
- 12.4 The Director of Corporate Services will provide through the payroll system any management information as he/she, the Chief Executive, or any EMT member decide is necessary to achieve value for money and/or compliance with policy and procedures.
- 13. Income**
- 13.1 The statutory fee rates charged by the SSSC to registrants shall be set at rates equal to or below the statutory maximum rates. The rates set will be approved by the Council and shall not be altered without its approval.
- 13.2 The rate of charge for goods or services supplied by the SSSC to the public and external organisations will be approved by EMT and shall be set with reference to the Fees and Charges section of the Scottish Public Finance Manual.
- 13.3 It is the Director of Corporate Services duty to make adequate financial and accounting arrangements to ensure that all monies due to the SSSC are properly recorded and for the proper collection, custody, control and banking of all cash and cash equivalents in all the SSSC's departments.
- 13.4 It is essential that particulars of all charges to be made for services rendered by the SSSC and of all other amounts due to it shall be promptly notified to the Head of Shared Services in a form approved by her/him. All accounts due to the SSSC will be issued by, or under arrangements approved by, the Director of Corporate Services.
- 13.5 All financial documents such as receipt forms, receipt books, tickets and other such items will be in a form approved by the Director of Corporate Services who will be satisfied with the arrangement for the ordering, supply and control by each department. All records, forms and so on must be kept by each department for a period stipulated by the Director of Corporate Services.
- 13.6 All monies received on behalf of the SSSC in any department shall be deposited promptly with the Director of Corporate Services or the SSSC's bankers according to the arrangements made by the Director of Corporate Services. No deduction may be made from such monies. All income must be banked in full.
- 13.7 Personal cheques shall not be cashed out of money held on behalf of the SSSC.
- 13.8 Where one member of staff passes cash to another, the person receiving it will

sign for it and the departments concerned will keep a record of this as evidence.

- 13.9 Each EMT member is responsible for ensuring that all of their departmental income is billed promptly and efficiently.
- 13.10 The “Fee Waiver Policy” must be followed should it be considered appropriate to contemplate charging reduced fees or waiving a fee altogether. The Director of Corporate Services or in her/his absence the Chief Executive are the only officers with authority to approve fee waiver requests.

14. Insurance

- 14.1 The SSSC is not permitted to take out commercial insurance apart from circumstances meeting the exception criteria as set out in the Scottish Public Finance Manual. It is the Scottish Government's policy to self-insure. The Sponsor Department has supplied a Certificate of Exemption for Employer's Liability Insurance. Within this context the Director of Corporate Services will ensure that necessary insurance cover is in place and negotiate all claims in consultation with other officers as necessary.
- 14.2 Each senior manager must promptly notify the Director of Corporate Services of any action or event which may give rise to a claim being made by or against the SSSC. Senior Managers will immediately notify the Director of Corporate Services in writing of any loss of property and inform the police if appropriate of the circumstances of the loss. The Director of Corporate Services will be responsible for agreeing a position with the Sponsor Department where losses occur.

15. Inventories

- 15.1 The Director of Corporate Services is responsible for ensuring inventory lists of all furniture and fittings, vehicles, plant and equipment is maintained.
- 15.2 The Chief Executive may approve the write off of losses not exceeding £2,500 for cash or £3,000 for property and equipment which are due to theft, fraud, arson, fire, flood, motor vehicle accidents or damage to vehicles. Losses exceeding these limits must be submitted to the Sponsor Department and will be reported to the Resources Committee.
- 15.3 All surplus plant, vehicles, tools, equipment, furnishings, materials or commodities to be disposed of by any SSSC department will be advertised for sale either by the invitation of sale offers or by public auction unless special circumstances apply. The Director of Corporate Services alone can decide whether these apply. All offers received must be held on file for audit purposes with the inventory records amended as appropriate.
- 15.4 The SSSC's property will not be removed unless in the ordinary course of SSSC business. Its property may only be used for official purposes unless otherwise specifically directed by an EMT member.

16. Security

- 16.1 Each EMT member and senior managers as appropriate are responsible for

maintaining proper security at all times for all buildings, stock, stores, furniture, equipment, cash, records etc. under their control. They shall consult with the Director of Corporate Services in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

- 16.2 Maximum limits for cash holdings shall be agreed with the Director of Corporate Services and shall not be exceeded without her/his express permission. Specific guidance relating to the administration of petty cash imprests (money advanced) is available on the SSSC's intranet.
- 16.3 Keys to safes and similar receptacles are the responsibility of the designated keyholder who will make suitable arrangements for their security at all times. The loss of any such keys must be reported to the Director of Corporate Services immediately. For security purposes, keys should be removed from premises overnight.

17. Petty Cash Imprest accounts

- 17.1 The Director of Corporate Services shall make appropriate imprest advances and determine accounting periods in connection with the payment of expenses and petty outlays chargeable to the SSSC.
- 17.2 The Director of Corporate Services shall issue appropriate instructions to officers to ensure to her/his satisfaction the proper security of cash advanced in this way. He/she will also determine the limit for any one payment from petty cash and this will be specified in the Petty Cash Guidance.
- 17.3 The recipient of any advance of petty cash or imprest shall account for this money to the Director of Corporate Services when required and shall repay the money on leaving the SSSC's employment or when required by the Director of Corporate Services. Detailed guidance on the administration of petty cash and petty cash imprests is available on the SSSC's intranet.

18. Travelling, subsistence and financial loss allowances

- 18.1 All claims for payment of car allowances, subsistence allowances, travelling and incidental expenses shall be submitted according to the approved Business Travel and Subsistence Policy, duly certified, in a form approved by the Director of Corporate Services to her/him at such regular intervals as are agreed. A significant proportion of expenses will be claimed via the payroll/HR system and authorisation will be through the line management arrangements approved and set up on the payroll/HR system. The names of officers authorised to approve expenses incurred outwith the payroll/HR system process shall be sent to the Director of Corporate Services by each EMT member together with specimen signatures and shall be amended on the occasion of any change. The number of officers so authorised shall be determined in agreement with the Director of Corporate Services.
- 18.2 The authorisation by or on behalf of an EMT member shall be taken to mean that the authorising officer is satisfied that the journeys were properly sanctioned, the expenditure properly and necessarily incurred and that the allowances are properly payable.

- 18.3 Employees claims submitted more than three months after the expenses were incurred will not be paid unless the Director of Corporate Services is satisfied with the reasons given for the delay.
- 18.4 Business expenses charged to GPC cards remain subject to the Business Travel and Subsistence Policy. Finance conduct regular compliance reviews.
- 18.5 Whenever possible, travel and accommodation should be arranged by SSSC administrative staff. This avoids the need for the reimbursement of expenses.

19. Expenditure on gifts, hospitality and sponsorship

- 19.1 EMT members and budget holders may provide hospitality within their delegated budget allowance. Hospitality is appropriate when members and/or officers of the SSSC are meeting with members or officers of other public bodies, Members of Parliament, firms, consultants or others who are assisting or co-operating with the SSSC in carrying out its functions. A record of all hospitality granted shall be kept, and shall be open to inspection by any member or officer of the SSSC.
- 19.2 Where there is a proposal to provide a gift, this must be submitted in writing to the Chief Executive who will consider and, if appropriate, approve. The maximum value for any gift cannot exceed £200 in accordance with the sum laid down in the Executive Framework.
- 19.3 Proposal to make payments to sponsor individuals, groups or events will require consideration of and approval by EMT prior to any payment being made.

20. Grants and Third Party Payments

- 20.1 The SSSC may provide grants, loans or other funding arrangements to third party organisations or individuals. Where these arrangements are not covered by a commercial contract, standard practice learning arrangements or a bursary award then the third party funding guidance available on the intranet must be followed.
- 20.2 The third party funding guidance provides detail on the requirements for a risk assessment, the approval process and the need for a funding agreement.
- 20.3 Finance will maintain a register of grants and loans.

21. Registering and Declaring Interests

- 21.1 Council members and officers must not allow any business or personal interest to influence the decisions they make in relation to work or use their position to further their own interests or the interest of others who do not have a right to benefit under SSSC policies.
- 21.2 Full details of registering and declaring interests are contained within the Council Members Code of Conduct and for officers; the Code of Conduct Policy.

- 21.3 A register of Council members' interests will be maintained and reviewed at least annually.
- 21.4 Where there is any doubt about whether an interest should be registered or declared then advice should be sought from the Convener, Chief Executive, Director of Corporate Services, Head of Corporate Governance or the Head of Shared Services as appropriate.

22. Grants awarded to the SSSC

- 22.1 All bids for grant funding must be approved by EMT before being submitted to the grant provider.
- 22.2 Grants from Scottish Government other than grant in aid, must be referred to the Sponsor Department in advance of being agreed, in accordance with the Scottish Public Finance Manual.
- 22.3 All grant offers made to the SSSC must be approved by Resources Committee before being accepted and before any expenditure is committed. The Resources Committee should be informed of the grant funding amount, funding period, outcomes, key milestones and any risks to the SSSC.
- 22.4 Where a grant acceptance is urgent then acceptance can be approved by agreement between the Convener of the Council and Chair of Resources Committee. This acceptance must be reported retrospectively to the next meeting of the Resources Committee.

23. Approval and Revision of Financial Regulations by the SSSC

- 23.1 The Financial Regulations will be reviewed at least annually by the Resources Committee and at any time if the circumstances indicate this would be appropriate. Following a review the Council must approve any amendments to the Financial Regulations.