

REGULATION 3: RESPONSIBILITIES OF OTHER OFFICERS, EMPLOYEES AND AGENTS OF THE COUNCIL

Quick Link

- 3.1 Directors and Chief Officers
- 3.2 Managers
- 3.3 All Employees and Agents

This regulation has been designed to specify the key financial and propriety responsibilities of the 3 officer 'roles' in the Council. One individual may fulfil two or more of these roles, and therefore should comply with the regulation in each of the sections that apply.

3.1 DIRECTORS AND CHIEF OFFICERS (DCOs)

A Director or Chief Officer means the Chief Executive Officer plus any officer accountable to the Chief Executive Officer for the management of his/her department or service. These officers make up the Chief Executive's Management Team (CXMT).

Directors and Chief Officers must ensure that:

General Responsibilities

- 3.1.1 **Integrity:** As custodians of public money, the Council performs and accounts for its financial activities in an honest and trustworthy manner in accordance with best accounting practices. (See [FRSD 18 – Propriety and Probity](#)).
- 3.1.2 **Employee Interests:** Consideration is given to any declarations of interest notified to them from employees, in order to ensure impartiality. (See [FRSD 19 – Registers of Interests](#)).
- 3.1.3 **Irregularity:** Sufficient consideration is given to preventing and detecting fraud and irregularity in accordance with the Anti-Fraud and Corruption Policy.
- 3.1.4 **Best Value:** Service provisions secure best value and are in accordance with the fulfilment of the Council's Community Strategy.
- 3.1.5 **Corporate Standards:** Corporate standards, policies and ground rules are established that will provide a framework for governing the provision of all services. All activities under the control of the Director or Chief Officer must be carried out in accordance with this framework.
- 3.1.6 **Financial Regulations:** They, and all employees in their services, adhere to these Financial Regulations.
- 3.1.7 **Separation of Duties:** Employees within their services are designated to carry out required financial tasks. Duties allocated within services must maintain the principles of separation of duties in that no individual is solely responsible for an entire process, and one person's work should be capable of being checked by another. See also [Regulation 7.1.5](#).

- 3.1.8 **Financial Statements:** Information required to enable the completion of the Annual Statement of Accounts and other financial documents is accurate and complete and provided by the deadlines set by the Statutory Chief Finance Officer.
- 3.1.9 **Tax Records:** Any advice or instruction issued by the Statutory Chief Finance Officer in relation to accounting for VAT or income tax is adhered to.
- 3.1.10 **Financial Agreements:** Directors and Chief Officers are NOT empowered to enter into any financial agreements giving custody of financial assets elsewhere.
- 3.1.11 **Accuracy of Information:** All financial information presented to members must be approved by the Statutory Chief Finance Officer, to ensure that it is relevant, accurate and complete.

Service Plans, Strategies and Budgets

- 3.1.12 **Planning:** Directors and Chief Officers must ensure that service plans, strategies and budgets are produced by all services within their area of control in accordance with [Regulation 5](#) and [Regulation 6](#).
- 3.1.13 **New Proposals:** Any proposal to incur expenditure on new policies or significant changes in a service plan must be the subject of a report to the Executive.

Revenue Expenditure

- 3.1.14 **When Permitted:** Directors and Chief Officers may incur revenue expenditure on decisions approved by the Executive, which are within the policy and budget framework already approved by the Council and within their personal authorisation limits.
- 3.1.15 **Budgetary Control:** Directors and Chief Officers shall ensure proper financial control of the parts of the budget for which they are responsible and keep under review current spending and income compared to each budget estimate in accordance with [Regulation 8.3](#). Virement transfers may be carried out as appropriate, in accordance with [Regulation 8.4](#).
- 3.1.16 **Supplementary Estimates:** Directors and Chief Officers will endeavour to contain expenditure within the approved budget, using virement where necessary. If they are unable to do so, or unforeseen changes in planned expenditure arise during the year, which cannot be contained within the budget, they should seek the advice of the Statutory Chief Finance Officer before reporting the position to the Executive in accordance with [Regulation 8.5](#).

- 3.1.17 **Significant Financial Impact:** Directors and Chief Officers must inform the Statutory Chief Finance Officer, as soon as practicable, of any matter within their area of responsibility which is likely to have significant financial consequences for which no provision has been made.
- 3.1.18 **Delegation of Authority:** Directors and Chief Officers may delegate their authority to incur expenditure in accordance with [Regulation 4](#). Such authorisation does not reduce the overall accountability of the Director or Chief Officers.
- 3.1.19 **Outturn:** At the end of the financial year, Directors and Chief Officers will report to the Executive on the outturn of expenditure and income and performance of their service compared with the approved service plan budget.

Capital Expenditure

- 3.1.20 **When Permitted:** Expenditure may be incurred when a capital scheme has been included in the Council's approved Capital Programme. See [Regulation 9.1](#).
- 3.1.21 **Authority to Incur:** The approved Capital Programme will give authority to incur expenditure on the acquisition of land, property and other preparatory or advance work necessary to enable a scheme to be carried out within the approved timescale subject to provision for any revenue costs in the revenue budget.

3.2 MANAGERS

A manager, in this context, is an officer fully responsible to a Director or Chief Officer for the management and provision of an identifiable service in accordance with business plans and strategies.

Managers must ensure that:

General Responsibilities

- 3.2.1 **Compliance:** The preparation and monitoring of service strategies, service and business plans meets member's objectives and complies with corporate standards, ground rules, legislation and the principles of best value.
- 3.2.2 **Data Quality:** Appropriate data quality procedures are used to ensure that the information used to make decisions or publicise performance can be relied upon, in accordance with the Council's [Data Quality Policy](#).

- 3.2.3 **Accuracy of Financial Information:** All financial information presented to members has been approved by the Statutory Chief Finance Officer to ensure that it is relevant, accurate and complete.

Service and Business Plans, Strategies and Budgets

- 3.2.4 **Planning:** Managers must prepare service plans, strategies and budgets for members, which comply with the overall resources allocated by the Council and in accordance with [Regulation 5](#) and [Regulation 6](#). Support Service Managers shall report their plans to the Chief Executive's Management Team.
- 3.2.5 **Resource Levels:** Managers will also ensure that the resources required to implement their strategies and plans are reasonable in relation to the level of services which the business is required to provide and that the levels of income assumed in the plan are likely to be achievable.
- 3.2.6 **Performance:** Managers will monitor the performance of each of their services in relation to their plans and shall make adjustments to their plans as necessary resulting from changes in priorities, costs or revenue to:
- Secure the most effective deployment of resources.
 - Otherwise meet the objectives of the plans.
- 3.2.7 **New Proposals:** Any proposal to incur additional expenditure on new policies or significant changes in a plan must be the subject of a report to the appropriate Committee. The resource implications of proposals must be fully considered and cleared with the Finance Group in accordance with [FRSD 31 - Protocol for Clearing Executive and Other Committee Reports with Resource Implications](#).

Revenue Expenditure

- 3.2.8 **When Permitted:** Managers may incur revenue expenditure in accordance with approved strategies and plans within their personal authorisation limits.
- 3.2.9 **Budgetary Control:** Managers shall ensure proper financial control of the parts of the budget for which they are responsible and keep under review current spending and income compared to each budget estimate in accordance with [Regulation 8.3](#). Virement transfers may be carried out as appropriate, in accordance with [Regulation 8.4](#).
- 3.2.10 **Supplementary Estimates:** Managers will endeavour to contain expenditure within the approved budget, using virement where necessary. If they are unable to do so, or unforeseen changes in planned expenditure arise during the year, which cannot be contained

within the budget, they will report the position to the Executive in accordance with [Regulation 8.5](#).

- 3.2.11 **Significant Matters:** Managers must inform the Statutory Chief Finance Officer, as soon as practicable, of any matter within their area of responsibility which is likely to have significant financial consequences for which no provision has been made.
- 3.2.12 **Delegation of Authority:** Managers may delegate their authority to incur expenditure in accordance with [Regulation 4](#). Such authorisation does not reduce the overall accountability of the Manager.

Capital Expenditure

- 3.2.13 **Capital Projects:** All proposals for capital expenditure must be submitted for inclusion in the capital programme in accordance with [Regulation 9](#).
- 3.2.14 **Nature of Capital Projects:** Managers will ensure that items of capital expenditure conforms to the strategic direction of the Council, is justified and achievable within the capital programme period and that consequential revenue costs can be contained within the revenue resources available to the Executive.
- 3.2.15 **Authority to Incur Expenditure:** The approved Capital Programme will give authority to incur expenditure on the acquisition of land, property and other preparatory or advance work necessary, to enable a scheme to be carried out within the approved timescale subject to provision for any revenue costs in the revenue budget.

3.3 ALL EMPLOYEES AND AGENTS

An employee is any permanent, casual or temporary member of staff employed by Fareham Borough Council. An agent is any external contractor, consultant or agent working on the Council's behalf.

- 3.3.1 **General Duties:** All employees have a general duty of care to the Council and all dealings with public money must be of the highest standard in accordance with [FRSD 18 – Propriety and Probity](#).
- 3.3.2 All employees are responsible for taking reasonable actions to:
- Provide for the security of assets under their control (including ICT systems);
 - Ensure use of resources is legal and properly authorised;
 - Ensure use of resources achieves best value;

- Ensure that at no time any assets, income or other resources under their control are put at risk of loss or waste;
 - All contractors and agents are instructed on the requirements of financial regulations and are contractually obliged to abide by them.
- 3.3.3 **Code of Conduct:** All employees must comply with the Council's agreed code of conduct.
- 3.3.4 **Employee Interests:** All employees must notify their Director or Chief Officer of any direct or indirect interest they may have in, or knowledge they may have of, any organisation or contractor with which they are dealing on behalf of the Council. They must also ensure that this is recorded in the Council's Register of Interests in accordance with the [Financial Regulation Support Document 19](#).
- 3.3.5 **Systems of Control:** All employees must operate systems of financial control in accordance with these regulations and as instructed by their manager(s), paying particular regard to [Regulation 10.2 \(internal Control\)](#).
- 3.3.6 **Financial Records:** All employees must ensure that all financial records maintained meet the requirements of the Statutory Chief Finance Officer, or her representatives, and comply with proper standards of financial control.
- 3.3.7 **Irregularity:** An individual must immediately notify their Manager whenever a matter arises which may involve a financial irregularity.
- 3.3.8 **Security of Information:** All employees must keep all confidential Council data and information secure in accordance with [Regulation 14 \(other Council assets\)](#).
- 3.3.9 **Delegated Authority:** Any transaction authorised by an employee or agent must be within their delegated level of authority in accordance with [Regulation 4 \(Authorisation Limits\)](#).

Other Points of Reference (underline denotes a hyperlink is available)

[Regulation 4 \(Authorisation Limits\)](#).

[Regulation 5: Corporate Planning](#)

[Regulation 6: Financial Strategies](#)

[Regulation 7: Financial Reporting](#)

[Regulation 8: Revenue Budgets](#)

[Regulation 9: Capital Budgets](#)

[Regulation 10.2: Risk Management \(Internal Control\)](#)

[Regulation 14.3: Other Council Assets \(Intellectual Property\)](#)

[FRSD 3: Expenditure Authorisation Limits](#)

[FRSD 17: Gifts and Hospitality](#)

[FRSD 18: Propriety and Probity](#)

[FRSD 19: Registers of Interests](#)

[FRSD 31 - Protocol for Clearing Executive and Other Committee Reports with Resource Implications.](#)

[Disciplinary Code of Practice \(Officer Code of Conduct\)](#)

[Anti-Fraud and Corruption Policy](#)

[ICT Security Regulations \(Handbook\)](#)

[Code of Practice for Confidential Reporting](#)

[Data Quality Policy](#)

[Constitution Part 1 \(Chapter 10\) The Councils Officers](#)

[Constitution Part 4.5: Scheme of Delegation to Officers](#)