

COMMITTEE REPORT

Subject:	<i>Revisions to Financial Regulations and Officer Authorisation Limits</i>
Committee:	<i>Full Council</i>
Item Number:	<i>15</i>
Date:	<i>29 June 2026</i>
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Report status:	<i>Approval</i>
Confidential / Exempt:	<i>No</i>

1. Report Summary

- 1.1. The Finance Committee has considered revisions to the Council's Financial Regulations and has recommended their approval by Full Council.
- 1.2. The Council delegates authority to officers to discharge various financial functions through its Financial Regulations. These combine statutory duties, such as those required by the RFO, and discretionary powers required by managers to conduct the Council's business. The Regulations were last revised in September 2025.
- 1.3. Financial regulations for councils are so fundamental to public accountability that the National Association of Local Councils (NALC) periodically issues its recommended model financial regulations. All local councils, including Salisbury City Council, are required to consider adoption of them. These were last re-issued in 2025.
- 1.4. The **appendix** to this report sets out a comprehensive comparison of the latest NALC model regulations (on the left hand side of the table under the **orange** heading) vs the Council's current equivalent regulation (in the middle of the table under the **blue** heading). The RFO and Senior Management Team have reviewed both sets of regulations and agreed the treatment being recommended to councillors (on the right hand side of the table under the **purple** heading).
- 1.5. Certain NALC regulations (in bold) are mandatory and must be adopted. Others are advisory and the Council is free to adopt, amend or ignore them, if it has sound reasons for doing so. Once Councillors have considered the detailed comparative exercise, their decisions will be incorporated into the 'clean copy' Financial Regulations v22.

2. Explanation of the appendix format

- 2.1. Both the NALC and SCC sets of financial regulations are long documents and not in the same order. Logistically the table format used in the appendix was the simplest way for readers to compare old vs new in order to assess whether the Council should retain existing SCC, adopt new NALC or suggest some form of hybrid option.
- 2.2. The NALC model regulations are general, for use by the majority of parish councils irrespective of size or complexity. Salisbury City Council is the largest parish council and more complex than most. Therefore, it is not surprising that in some instances, officers are not recommending adoption of the NALC regulation. Reasons why are provided in the table.
- 2.3. Given the length and word count of the table, for clarity, all officer recommendations for adoption are shaded green, all officer recommendations for rejection are shaded grey and struck through.
- 2.4. The NALC structure, sub-headings and numbering system will be adopted to aid future comparisons with the model set.

3. Amendments by the Finance Committee

- 3.1. At its meeting on 22 June 2026 The Finance Committee considered the revised Financial Regulations recommended by the RFO and Senior Management Team.
- 3.2. Members of the Committee were content to recommend approval of the regulations subject to the following three changes:
- 3.3. (Page 5) Amend NALC Ref 2.3 to 'When considering any new activity, the CEO with the RFO shall prepare a draft risk assessment including risk management proposals for consideration by the council as part of a broader business case'.
- 3.4. (Page 12) Amend NALC Ref 4.11 minimum level of the General Reserve to £1,000,000.
- 3.5. (Page 18) Re-insert into SCC Ref 10.2 the sentence: All Members and officers are responsible for obtaining value for money at all times.

4. Revisions to Officer Authorisation Limits

- 4.1. The Council delegates authority to officers to approve commitments and payments in the operation of their council duties. Different limits are set for different officers in accordance with each team's estimated needs. The limits were last revised in June 2025.
- 4.2. The appendix to this report sets out recommended revisions to the authorisation limits following the job evaluation review, changes to officer job titles and budgetary responsibilities, highlighted in yellow.
- 4.1. At its meeting on 22 June 2026 The Finance Committee considered the revised Authorisation Limits recommended by the RFO and Senior Management Team.
- 4.2. Members of the Committee were content to recommend approval of the Authorisation Limits

5. Recommendation from the Finance Committee

It is recommended that the Council:

- 4.1 Approves new Financial Regulations as amended by the Committee and appended to this report.
- 4.2 Approves the suggested revisions to the schedule of officer authorisation limits.

5. Implications

Implication Area	Impact	Comments / Mitigation
Financial	Medium	The Council is a £9m turnover organization, responsible for safeguarding public funds. Financial regulations provide a comprehensive framework of internal controls and delegated powers for officers to follow in carrying out their duties.
Legal	Low	Any officer deliberately breaking or ignoring financial regulations could face prosecution for misconduct in public office, as well as disciplinary action.
Procurement / Contractual	Low	Section 5 of the Financial Regulations set out in Appendix A covers the mandatory elements of procurement, however the Council's detailed procurement and contractual rules are set out in the separate 'Contract Procedure Rules'
Property / Asset	Low	Section 16 of the Financial Regulations set out in Appendix A cover assets, properties and estates

6. Appendices / Background Papers

- 6.1 Appendix A – table comparing NALC model financial regulations with annotated version of the Council's current financial regulations, with officer recommendations and amendments by the Finance Committee.
- 6.2 Appendix B – annotated version of the Financial Authorisation Limits for Officers

Review of SCC Financial Regulations

Comparing & contrasting Model Fin Regs 2025 issued by **National Association of Local Councils (NALC)** with current **SCC** Fin Regs v.21

With **Senior Management Team (SMT)** and **Finance Committee (Fin Cttee)** recommendations for consideration and approval by Full Council

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
1	General			
1.1	These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council’s governing documents and shall be observed in conjunction with the council’s Standing Orders.	1.1	These Financial Regulations govern the conduct of financial management by the Council and may only be amended or varied by resolution of Full Council. Financial Regulations are one of the council’s governing policy documents providing procedural guidance for Members and officers. Financial Regulations must be observed in conjunction with the Council’s Standing Orders	Adopt NALC
1.2	Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.	1.7	Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute.	Adopt NALC
1.3	Wilful breach of these regulations by an employee may result in disciplinary proceedings.	1.6	Deliberate or wilful breach of these Regulations by an employee may give rise to disciplinary proceedings.	Adopt NALC
1.4	<p>In these Financial Regulations:</p> <ul style="list-style-type: none"> • ‘Accounts and Audit Regulations’ means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified. • “Approve” refers to an online action, allowing an electronic transaction to take place. • “Authorise” refers to a decision by the council, or a committee or an officer, to allow something to happen. • ‘Proper practices’ means those set out in <i>The Practitioners’ Guide</i> . 	<p>1.15</p> <p>1.16</p>	<p>In these Financial Regulations, references to the Accounts and Audit Regulations shall mean the Regulations issued under the Local Audit and Accountability Act 2014, and then in force unless otherwise specified.</p> <p>(New)</p> <p>(New)</p> <p>In these Financial Regulations, the term ‘proper practice(s)’ shall refer to guidance issued in <i>Governance &</i></p>	Adopt NALC

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	<ul style="list-style-type: none"> • <i>Practitioners' Guide</i> refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales. • 'Must' and bold text refer to a statutory obligation the council cannot change. • 'Shall' refers to a non-statutory instruction by the council to its members and staff. 		<p><i>Accountability for Local Councils – a Practitioners' Guide (England)</i> issued by the Joint Practitioners Advisory Group (JPAG); available from the websites of NALC and the Society for Local Council Clerks (SLCC);</p> <p>(New)</p> <p>(New)</p>	
1.5	<p>The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. [The Clerk has been appointed as RFO and these regulations apply accordingly.]</p> <p>The RFO;</p> <ul style="list-style-type: none"> • acts under the policy direction of the council; • administers the council's financial affairs in accordance with all Acts, Regulations and proper practices; • determines on behalf of the council its accounting records and control systems; • ensures the accounting control systems are observed; • ensures the accounting records are kept up to date; • seeks economy, efficiency and effectiveness in the use of council resources; and • produces financial management information as required by the council. 	<p>1-8</p> <p>1-9</p> <p>2-1</p>	<p>The Responsible Finance Officer (RFO) holds a statutory office to be appointed by the Council:</p> <p>The RFO:</p> <ul style="list-style-type: none"> • Acts under the policy direction of the Council; • Administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices; • Determines on behalf of the Council its accounting records and accounting control systems; • Ensures the accounting control systems are observed; • Maintains the accounting records of the Council up to date in accordance with proper practices; • Assists the Council to secure economy, efficiency and effectiveness in the use of its resources; and • Produces financial management information as required by the Council. <p>All accounting procedures and financial records of the Council shall be determined by the RFO in accordance with</p>	<p>Adopt NALC</p> <p>Strike out the non-relevant dual CEO-RFO role option</p>

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
			the Accounts and Audit Regulations, appropriate guidance and proper practices	
1.6	<p>The council must not delegate any decision regarding:</p> <ul style="list-style-type: none"> • setting the final budget or the precept (council tax requirement); • the outcome of a review of the effectiveness of its internal controls (New) • approving accounting statements; • approving an annual governance statement; • borrowing; • declaring eligibility for the General Power of Competence; and • addressing recommendations from the internal or external auditors 	1.13	<p>The Council is not empowered by these Regulations or otherwise to delegate certain specified decisions including:</p> <ul style="list-style-type: none"> • Setting the final budget or the precept; • Approving accounting statements; • Approving an annual governance statement; • Borrowing; • Writing off bad debts exceeding £10,000; • Declaring eligibility for the General Power of Competence; and • Addressing recommendations in any report from the internal or external auditors. 	Adopt NALC
1.7	<p>In addition, the council shall:</p> <ul style="list-style-type: none"> • determine and regularly review the bank mandate for all council bank accounts; • authorise any grant or single commitment in excess of <u>the Financial Authorisation Limits for Officers appended to these Financial Regulations</u> [£25,000] £49,000; 	1.14	<p>In addition, the Council must:</p> <ul style="list-style-type: none"> • Determine and keep under regular review the bank mandate for all Council bank accounts; • Approve any grant or a single commitment in excess of £150,000; and • In respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the HR Sub Committee (Personnel Committee) in accordance with its terms of reference. 	<p>Adopt NALC</p> <p>Link to Financial Authorisation Limits for Officers and append to these Fin Regs.</p>
1.8	(New)		(New)	Whilst UK law always takes precedence over

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			Council officers must be aware of all legislation and statutory duties relevant to their organisational roles. Council officers must ensure that the Council complies with all statutory requirements and avoids any breach.	SCC Fin Regs and must be complied with, it is worth stating this fact upfront.
1.9	(New)		(New) Throughout these regulations, any reference to ‘Chief Executive Officer’ includes any permanent ‘Deputy Chief Executive Officer’ appointed by the Council and any temporary ‘Acting Chief Executive Officer’. Any reference to ‘Responsible Financial Officer’ includes any member of the Finance Department who has been delegated those specific RFO duties. But the RFO’s statutory responsibilities remain personal to the RFO and cannot be delegated.	For clarification and completeness
2	Risk management and internal control			
2.1	The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.	1.2	The Council is responsible in law for ensuring that its financial management is adequate and effective, and that the Council has a sound system of internal control which facilitates the effective exercise of the Council’s functions, including arrangements for the management of risk.	Adopt NALC
		1.3	The Council’s accounting control systems must include measures: <ul style="list-style-type: none"> • For the timely production of accounts; • That provide for the safe and efficient safeguarding of public money; • To prevent and detect inaccuracy and fraud; and • For identifying the duties of officers 	Amalgamate with NALC 2.5
		1.4	These Financial Regulations demonstrate how the Council meets these responsibilities and requirements.	Unnecessary therefore exclude
2.2	The Clerk [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the	17.1	The Council is responsible for putting in place arrangements for the management of risk. The Chief Executive Officer shall	As per 2.1 above, retain SCC.

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	council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.		prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.	
2.3	When considering any new activity, the <u>CEO Clerk</u> {with the RFO} shall prepare a draft risk assessment including risk management proposals for consideration by the council <u>as part of a broader business case.</u>		(New)	Adopt NALC – with added wording (underlined). Fin Cttee amended to CEO-RFO dual responsibility.
2.4	At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.	1.5	At least once a year, prior to approving the Annual Governance Statement, the Council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.	Adopt NALC
2.5	<p>The accounting control systems determined by the RFO must include measures to:</p> <ul style="list-style-type: none"> • ensure that risk is appropriately managed; • ensure the prompt, accurate recording of financial transactions; • prevent and detect inaccuracy or fraud; and • allow the reconstitution of any lost records; • identify the duties of officers dealing with transactions; • ensure division of responsibilities; • <u>to produce the accounts in a timely fashion;</u> • <u>provide for the safe and efficient safeguarding of public money.</u> 	1.12	<p>The accounting control systems determined by the RFO shall include procedures to:</p> <ul style="list-style-type: none"> • Ensure that the financial transactions of the Council are recorded as soon as reasonably practicable and as accurately and reasonably as possible; • Enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records; • Identify the duties of officers dealing with financial transactions and division of responsibilities of those officers; • Ensure that uncollectable amounts, including any bad debts, with a value exceeding £10,000 are submitted to the Finance and Governance Committee for approval to be written off; • Ensure that measures are in place to enable risk to be properly managed. 	Adopt NALC

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2.6	At least once in each quarter, and at each financial year end, a member other than the Chair (or a cheque signatory) shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council Finance Committee.	2.2	On a regular basis, at least once in each quarter, and at financial year end, the Chair of the Finance and Governance Committee shall verify bank reconciliations produced by the RFO. The Chair shall sign the reconciliations as evidence of verification. Any material discrepancies shall be reported to the Finance and Governance Committee.	Adopt NALC Strike out obsolete cheque signatory. Report to the Finance Cttee instead of Full Council
2.7	Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason wherever possible .		(New)	Jeremy has agreed the principle but points out that access can be compromised in some technical scenarios, hence slightly amended wording.
3	Accounts and audit			
3.1	All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.	1.9	<p>The RFO:</p> <ul style="list-style-type: none"> ● Administers the Council's financial affairs in accordance with all Acts, Regulations and proper practices; ● Determines on behalf of the Council its accounting records and accounting control systems; ● Maintains the accounting records of the Council up to date in accordance with proper practices; 	Adopt NALC
3.2	The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:	1.10	The accounting records determined by the RFO shall be sufficient to show and explain the Council's transactions and to enable the RFO to ensure that any income and expenditure account and statement of balances, or management information prepared for the Council from time to time, comply with the Accounts and Audit Regulations.—	Adopt NALC

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	<ul style="list-style-type: none"> • day-to-day entries of all sums of money received and expended by the council and the matters to which they relate; • a record of the assets and liabilities of the council; 	1.11	<p>The accounting records determined by the RFO shall contain:</p> <ul style="list-style-type: none"> • Entries from day to day of all sums of money received and expended by the Council and the matters to which the income and expenditure relate; • A record of the assets and liabilities of the Council; • Wherever relevant, a record of the Council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy 	
3.3	The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.		(New)	Adopt NALC
3.4	The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.	2.3	The RFO shall complete the annual statement of accounts, annual report and any related documents of the Council contained in the Annual Return as soon as practicable after the end of the financial year and having certified the accounts shall submit them and report thereon to the Council within the timescales set by the Accounts and Audit Regulations.	Adopt NALC
3.5	The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.	2.4	The Council shall ensure that there is an adequate and effective system of internal audit of its accounting records, and of its system if internal control in accordance with proper practices. —	Adopt NALC
3.6	Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit and shall, as directed by the council, supply the RFO, internal	2.4	Any officer or Member of the Council shall make available such documents and records as necessary for the audit and shall, as directed by the Council, supply the RFO, internal auditor or external auditor with such information and explanation as necessary for that purpose.	Adopt NALC

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	auditor, or external auditor with such information and explanation as the council considers necessary.			
3.7	The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.	2.5	The internal auditor shall be appointed by and shall carry out the work in relation to internal controls required by the Council in accordance with proper practices.	Adopt NALC
3.8	<p>The council shall ensure that the internal auditor:</p> <ul style="list-style-type: none"> • is competent and independent of the financial operations of the council; • reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year; • can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and • has no involvement in the management or control of the council. 	2.6	<p>The internal auditor shall:</p> <ul style="list-style-type: none"> • Be competent and independent of the financial operations of the Council; • Report to Council on a regular basis with a minimum of one annual report during each financial year; • Demonstrate competence, objectivity and independence, and be free from any actual or perceived conflicts of interest; and • Not be involved in the financial decision making, management or control of the Council. 	Adopt NALC
3.9	<p>Internal or external auditors may not under any circumstances:</p> <ul style="list-style-type: none"> • perform any operational duties for the council; • initiate or approve accounting transactions; 	2.7	<p>Internal or external auditors may not under any circumstances:</p> <ul style="list-style-type: none"> • Perform any operational duties for the Council; • Initiate or approve accounting transactions; or • Direct the activities of any Council employee, except to the extent those employees have been appropriately assigned to assist the internal auditor. 	Adopt NALC

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	<ul style="list-style-type: none"> provide financial, legal or other advice including in relation to any future transactions; or direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor. 			
3.10	For the avoidance of doubt, in relation to internal audit the terms ‘independent’ and ‘independence’ shall have the same meaning as described in The Practitioners Guide.	2.8	For the avoidance of doubt, in relation to internal audit the terms “independent” and “independence” shall have the same meaning as is described in proper practices.	Adopt NALC
3.11	The RFO shall make arrangements for the exercise of electors’ rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.	2.9	The RFO shall arrange for the exercise of electors’ rights in relation to the accounts including the opportunity to inspect the accounts, books and vouchers and display or publish any notices and statements of account required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations	Adopt NALC
3.12	The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.	2.10	The RFO shall bring to the attention of all Councillors, at the next meeting of Full Council, any report from internal or external auditors.	Adopt NALC
4	Budget and precept			
4.1a	Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.		(New)	Adopt NALC
		4.1b	Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is determined by the Chief	Retain SCC as this signposts to the separate Financial

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			<p>Executive Officer and detailed in the separate Financial Authorisation Limits for Officers schedule <u>appended to these Financial Regulations</u>. Such authority is as stated in the Minutes of the Policy and Resources Committee ** held on 11 July 2016. Contracts may not be disaggregated to avoid controls imposed by these regulations:</p>	<p>Authorisation Limits for Officers schedule</p>
		4.1c	<p>No expenditure may be authorised that will exceed the amount provided in the revenue budget for that service area other than by resolution of the Finance and Governance Committee. During the budget year, the RFO, with approval from the Chief Executive Officer, and having considered fully the implications for public services, may move unspent and available amounts to other budget headings or to an earmarked reserve as appropriate (“virement”). All budget virements exceeding £50,000 will be reported to Finance and Governance Committee.</p>	<p>Retain SCC as this provides delegated authority to arrange virements – as supported by the Finance Committee in November 2025</p>
4.2	<p>Budgets for salaries and wages, including employer contributions shall be reviewed by [the council] at least annually in [October] Quarter 3 for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the [Chair of the Council or relevant committee] CEO. The RFO will inform committees of any salary implications before they consider their draft budgets.</p>	4.4	<p>The salary budgets are to be reviewed at least annually in October November for the following financial year and such review shall be subject to approval by the Chief Executive Officer.</p>	<p>Adopt NALC with SCC extras. (The Head of HR & Payroll calculates salary budgets in Nov, feeding them to the RFO for inclusion in the budget proposals.)</p>
4.3	<p>No later than [month]in December each year, the RFO shall prepare a draft budget with detailed estimates of all [receipts and payments/income and expenditure] for the following financial year {along with a forecast for the following [three four financial years]}, taking account of the lifespan of assets and cost implications of repair or replacement, <u>which will be presented to the Finance Committee and full Council for approval.</u></p>	3.2	<p>The RFO must each year, by no later than end December, prepare detailed estimates of all income and expenditure including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the Finance and Governance Committee and subsequently by Full Council. —</p>	<p>Adopt NALC Specify December Specify four additional years (as 5 year MTFP)</p>

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4.4	Unspent budgets for completed projects shall not be carried forward to a subsequent year. (Unspent funds for partially completed projects may only be carried forward (by placing them in an earmarked reserve) with the formal approval of the full council.)	4.3	Unspent provisions in the recurring capital budgets or completed non-recurring capital budgets, shall not be carried forward to a subsequent year. Unspent provisions in the revenue budgets for specific activities or for uncompleted non-recurring capital budgets may be carried forward following approval of the Chief Executive Officer.	The SCC version has evolved to provide a better fit.
4.5	Each committee (if any) shall review its draft budget and submit any proposed amendments to the council (finance committee) not later than the end of [November] each year.		(New) Suggested amended NALC version: “The Finance Committee shall review draft budget proposals and submit any proposed amendments to the Council in time for the precept-setting meeting.”	Slightly amended version for SCC
4.6	The draft budget (with any committee proposals and [three-year]) forecast, including any recommendations for the use or accumulation of reserves, shall be considered by the (finance committee and a recommendation made to the) council.	3.1	The Finance and Governance Committee shall prepare a four-year forecast of revenue and capital income and expenditure. Having regard to the forecast, it shall thereafter formulate and submit proposals for the following financial year to Full Council not later than the end of January each year including any proposals for revising the forecast. To be replaced with amended NALC version: “The proposed draft budgets and five year medium term financial plans with any Finance Committee comments, including any recommendations for the use or accumulation of reserves and sources of funding, shall be considered by the Council at its January precept-setting meeting.”	Slightly amended version for SCC
4.7	Having considered the proposed budget and [three five-year] forecast, the council shall determine its {council tax (England)/budget (Wales)} requirement by setting a budget. The council shall set a precept for this amount no later than [the middle of in January to fit in with Financial Regulation 4.9 and the Wiltshire Council deadline] for the ensuing financial year.	3.3	The Council shall consider annual budget proposals in relation to the Council’s four-year forecast of revenue and capital income and expenditure including recommendations for the use of reserves and sources of funding and update the forecast accordingly	Adopt slightly amended NALC version
4.8	Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept		New	Adopt NALC

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	by Section 106 of the Local Government Finance Act 1992 and must disclose at the start of the meeting that Section 106 applies to them.			
4.9	The RFO shall issue the precept to the billing authority no later than the deadline specified by Wiltshire Council end of February and supply each member with a copy of the agreed annual budget.	3.4	The Council shall fix the precept and relevant basic amount of council tax to be levied for the ensuing financial year not later than by the end of January each year. The RFO shall issue the precept to the billing authority and shall supply each member with a copy of the approved annual budget	Adopt NALC – amended to specify Wiltshire Council’s deadline
4.10	The agreed budget provides forms the basis for financial control, a basis for monitoring progress during the year by comparing actual spending and income against what was planned.	3.5	The approved annual budget shall form the basis of financial control for the ensuing year.	Combine NALC and SCC to specify financial <u>control</u> as well as monitoring
4.11	Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council (or relevant Finance Committee).	3.6	Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council (or relevant Finance Committee). The RFO shall maintain the General Reserve at the levels set out in the Council’s approved Medium Term Financial Plan, which must never drop below £1,000,000 and must aim to reach the equivalent of two months’ gross expenditure in the timescale set out (minute 15.4 of 13 January 2025 Full Council meeting.)	Combine NALC and SCC as the minimum General Reserve has proven so critical for the Council. Increase minimum from £400k to £1m as amended by Fin Cttee. Specify Finance Cttee
		4.5	In cases of extreme risk to the delivery of Council services, the Chief Executive Officer may authorise revenue expenditure on behalf of the Council which in the Clerk’s <u>CEO’s</u> judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £150,000. The Chief Executive Officer shall report such action to the Chair of the Finance and Governance Committee as soon as possible	Retain amended SCC to provide this exceptional authority in an emergency

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
			and to the Finance and Governance Committee as soon as practicable thereafter.	
		4.6	No expenditure shall be authorised in relation to any Project and no contract entered into or tender accepted involving capital expenditure unless the Council is satisfied that the necessary funds are available, or the requisite borrowing approval has been obtained if applicable.	Retain SCC to emphasise these due diligence checks
		4.7	All Project works shall be administered in accordance with the Council’s Standing Orders, <u>Contract Procedure Rules</u> and Financial Regulations relating to contracts.	Retain SCC as valuable signposts to other constitutional rules
		4.8	The RFO shall regularly provide the Council with a statement of income and expenditure to date under each budget heading, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose, “material” shall be in excess of £50,000 of the budget.	Retain SCC as this instructs the RFO to provide budget monitoring reports
		4.9	Changes in earmarked reserves shall be approved by Full Council as part of the budgetary control process.	Retain SCC given the previous confusion and risks around earmarked reserves
5	Procurement			
		11.1	All contracts for Goods, Works, or Services, including Concession contracts, shall comply with the Council’s detailed Contract Procedure Rules and the relevant UK procurement legislation. Legal requirements highlighted by the National Association of Local Councils are provided below for completeness:	As advised by Hampshire County Council Procurement advisors
5.1	Members and officers are responsible for obtaining value for money at all times. Any officer procuring goods, services or works should ensure, as far as practicable, that the best	Section 5	[In September 2025 the entirety of SCC Fin Regs v.20 section 11 ‘Contracts’ were removed on adoption of SCC Contract Procedure Rules (‘CPRs’.)	Adopt NALC bold

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	available terms are obtained, usually by obtaining prices from several suppliers.		Elements of the NALC model FRs 2025 are recommended for inclusion below]	
5.2	The RFO respective Head of Service in consultation with other appropriate heads of service including the RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is recorded . reported to the meeting at which the order is authorised and also recorded in the minutes.		(New)	As agreed with HCC Procurement, adopt NALC in principle. The respective Head of Service should be responsible for legality checks, consulting appropriate other heads of service including RFO, as appropriate.
5.3	Every contract shall comply with the council's Standing Orders and these Financial Regulations and no exceptions shall be made, except in an emergency.			
5.4	For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Procurement Act 2023 and The Procurement Regulations 2024 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.			Adopt NALC bold
5.5	Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 5.12) obtain prices as follows:			
5.6	For contracts estimated to exceed [£60,000] including VAT, the Clerk shall {seek formal tenders from at least [three] suppliers agreed by [the council]} OR {advertise an open invitation for tenders in compliance with any relevant provisions of the			

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	Legislation}. Tenders shall be invited in accordance with Appendix 1.			
5.7	For contracts estimated to be over <u>the threshold set out in the Council's separate Contract Procedure Rules £30,000 including VAT</u>, the council must comply with any requirements of the Legislation regarding the publication of invitations and notices.			Adopt NALC bold except the £30k threshold appears obsolete, so refer to CPR threshold instead.
5.8	For contracts greater than [£3,000] excluding VAT the Clerk [or RFO] shall seek at least [3] fixed-price quotes;			
5.9	where the value is between [£500] and [£3,000] excluding VAT, the Clerk [or RFO] shall try to obtain 3 estimates (which might include evidence of online prices, or recent prices from regular suppliers.)			
5.10	For smaller purchases, [the clerk] shall seek to achieve value for money:			
5.11	Contracts must not be split to avoid compliance with these rules.			Adopt NALC bold
5.12	The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below: i. specialist services, such as legal professionals acting in disputes; ii. repairs to, or parts for, existing machinery or equipment; iii. works, goods or services that constitute an extension of an existing contract;			

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	iv. goods or services that are only available from one supplier or are sold at a fixed price.			
5.13	When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council (or relevant committee). Avoidance of competition is not a valid reason.			
5.14	The council shall not be obliged to adopt the lowest or any tender, quote or estimate.			
5.15	<p>Individual purchases within an agreed budget for that type of expenditure may be authorised by:</p> <ul style="list-style-type: none"> • [the Clerk], under delegated authority, for any items below [£500] excluding VAT. • the Clerk, in consultation with the Chair of the Council (or Chair of the appropriate committee), for any items below [£2,000] excluding VAT. • {a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under [£5,000] excluding VAT} • {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.} • the council for all items over [£5,000]; 			

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	Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.			
5.16	No individual member, or informal group of members may issue an official order (unless instructed to do so in advance by a resolution of the council) or make any contract on behalf of the council.			
5.17	No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council (or a duly delegated committee acting within its Terms of Reference) except in an emergency.			
5.18	In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to [£2,000] excluding VAT on repair, replacement or other work that in their judgement is necessary; whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to [the council] as soon as practicable thereafter.			
5.19	No expenditure shall be authorised, no contract entered into or tender adopted in relation to any major project, unless [the council] is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.			
5.21	Any ordering system for ordering supplies and financially committing the Council can be misused and access to them shall be controlled by [the RFO]. The official purchase ordering module, fuel cards, Amazon and other online retailer accounts are all examples of ordering systems.		(New)	Adopt NALC as this is not covered in CPRs

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
		10.2	All Members and officers are responsible for obtaining value for money at all times. An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any de minimis provisions in Regulation 11.8 below the Contract Procedure Rules.	Retain SCC to emphasise the importance of securing value for money on behalf of taxpayers. Fin Cttee re-inserted opening sentence.
5.20	An official order or letter shall be issued for all work, goods and services (above [£250] excluding VAT) unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.	10.1	An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.	Retain SCC as the official SCC order is the primary internal control over financial commitments
		10.3	A Member may not issue an official order or make any contract on behalf of the Council.	Retain SCC
6	Banking and payments			
6.1	The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with [name bank] HSBC. The arrangements shall be reviewed [annually] as required and at least every five years for security and efficiency.	5.1	The Council's banking arrangements, including the bank mandate, shall be made by the RFO, approved by Full Council and regularly reviewed for safety and efficiency. Any transfer of monies between bank accounts shall be made by the Chief Executive Officer and RFO or in the absence of either one then a Senior Management Team Manager. Banking arrangements may not be delegated to a Committee	Adopt NALC, with HSBC named and review frequency modified from annually
6.2	The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.	6.1	The Council shall ensure that it has in place safe and efficient arrangements for the making of its payments.	Adopt NALC

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
		6.2	The RFO shall have delegated authority to process payments in respect of all authorised items of expenditure as and when, and on a timely basis, to ensure that all invoices are paid in accordance with terms as far as is practicable.	Retain SCC, especially if current SCC 5.4 is excluded as recommended below
6.3	All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by [the RFO budget holder]. {Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been ‘examined, verified and certified’ by the RFO}.	5.2	<p>The RFO shall have delegated authority to prepare a schedule of payments, together with the relevant invoices, in respect of all authorised items of expenditure. All payments shall require dual authorisation undertaken by the Chief Executive Officer and RFO OR Senior Management Team Manager.</p> <p>5.3 All invoices for payment shall be examined, verified and certified by the relevant budget holder in accordance with the Scheme of Delegation, or the RFO as appropriate, to confirm that the work, goods or services to which each invoice relates has been received. Invoices shall be posted to the appropriate expenditure heading in the general ledger following certification:</p> <p>5.4 All invoices shall be checked for arithmetical accuracy, and a supporting order where applicable, and allocated to the appropriate expenditure heading. The RFO shall take all reasonable steps to pay all invoices submitted, and which are in order, in accordance with supplier payment terms and conditions.</p>	Adopt NALC, with ‘budget holder’ replacing ‘RFO’. I suggest the duty for the RFO to examine and verify all batched invoices remains, but exclude the wasteful requirement for a physical ‘statement’
		5.5	In respect of expenditure on grants, expenditure shall be approved by the <u>appropriate Finance and Governance Committee</u> within budgetary limits and in accordance with any applicable policy.	Retain amended SCC to require councillor approval of grants
6.4	Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.		(New)	Adopt NALC

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
6.5	All payments shall be made by BACS processing or {online banking/cheque}, in accordance with a resolution of the council {or duly delegated Finance Committee}{or a delegated decision by an officer}, unless [the council] resolves to use a different payment method.		(New)	Adopt NALC, slightly reworded as indicated
6.6	{For each financial year [the RFO] may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council {or a duly delegated committee} may authorise in advance for the year}.		(New)	This appears optional and is unnecessarily rigid given it solves no existing problem or risk. Regular payments cannot always be predicted a year in advance. I recommend excluding.
6.7	{A copy of this schedule of regular payments shall be signed by [two members] on each and every occasion when payment is made - to reduce the risk of duplicate payments.}		New	As 6.6, payment listing schedules are inefficient in a large complex organisation as SCC.
6.8	{A list of such payments shall be reported to the next appropriate meeting of the council or Finance Committee} for information only.		(New)	Unnecessary bureaucracy without improving control. I recommend excluding.
6.9	The Clerk and RFO shall have delegated authority to authorise payments {only} in the following circumstances: i. {any payments of up to [£500] excluding VAT, within an agreed budget}; ii. payments of up to [£2,000] excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.		Suggested alternative wording: “Budget holders shall have delegated authority to authorise payments in accordance with the separate Financial Authorisation Limits for Officers schedule. The schedule shall be reviewed whenever changes occur and at least every two years.”	The NALC wording is suitable for smaller councils with few budget holders. SCC Has 30 named officers with financial responsibilities whose authorisation limits are

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	<p>iii.any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 (or to comply with contractual terms), where the due date for payment is before the next scheduled meeting of [the council], where the [Clerk and RFO] certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of council (or finance committee).</p> <p>iv.Fund transfers within the councils banking arrangements up to the sum of [£10,000], provided that a list of such payments shall be submitted to the next appropriate meeting of council (or finance committee).</p>			<p>regularly reviewed and approved by the Finance Cttee. I recommend the suggested alternative wording.</p>
6.10	<p>The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council (or finance committee). The council (or committee) shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initiated immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.</p>			<p>The NALC wording would create unnecessary and unworkable bureaucracy given the volume of SCC transactions. I recommend excluding.</p>
7	<p>Electronic payments</p>			
7.1	<p>Where internet banking arrangements are made with any bank, [the RFO] shall be appointed as the Service Administrator. The bank mandate agreed by the council shall specify identify [a number of] councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process *. {The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}</p>	6.4	<p>Where internet banking arrangements are made with any bank, the RFO, the Chief Executive Officer, <u>Head of Environment</u>, <u>Head of Business</u>, <u>Head of Corporate</u> and <u>Head of Communities</u> shall be appointed as Systems Administrators. The bank mandate approved by Full Council shall clearly state the officers and members authorised to approve transactions, and the value of those transactions.</p>	<p>Retain SCC as it is more specific and provides stronger control</p>

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
			<p>Suggest additional wording to accommodate treasury management arrangements: “* Hardcopy dual authorisation with a second officer will be required for all Telephone fixed term deposits (also known as ‘money market deposits’) placed over the telephone by the RFO in accordance with the Council’s separate approved Investment Strategy must retain all deposits within HSBC and must be confirmed in writing within three working days.”</p>	<p>Telephone banking is required for daily treasury management purposes. Involvement of a second officer will be easier when HSBC provides online authorisation. In the meantime, the CEO or other member of SMT will check and sign a hardcopy of any investment decision before the RFO phones it through.</p>
7.2	All authorised signatories shall have access to view the council’s bank accounts online.		(New)	Adopt NALC
7.3	No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.		(New)	Adopt NALC
7.4	The Service Administrator, <u>or a delegated member of their team</u> , shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices , shall be sent [by email] to <u>at least [two]</u> authorised signatories.		(New)	Adopt NALC with amended wording (<u>underlined</u>)
7.5	In the prolonged absence of the Service Administrator an authorised signatory <u>a delegated member of their team</u> shall set up any payments due before the return of the Service Administrator.		(New)	Adopt NALC with amended wording (<u>underlined</u>). The payment run process

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				requires specialist skills.
7.6	Two [councillors who are] authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.		(New)	The NALC wording applies to smaller councils in which councillors have operational duties. Not applicable at SCC therefore exclude
7.7	Evidence shall be retained showing which members approved the payment online (and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes).		(New)	Not applicable at SCC and finance system audit trail is sufficient. Therefore exclude.
7.8	A full list of all payments made in a month shall be provided to the next [council] meeting (and appended to the minutes).		(New)	Overly bureaucratic and wasteful of committee time and paper. Information is always available on request.
7.9	With the approval of [the council] <u>RFO</u> in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are [signed/approved online] by [two authorised members] in accordance with the bank mandate. The approval of the use of each variable direct debit shall be reviewed by [the council] <u>RFO</u> at least <u>every two years annually</u> .		(New)	Adopt NALC with slight amendments (<u>underlined</u>)
7.10	Payment may be made by BACS or CHAPS by resolution of [the council] provided that each payment is approved online by [two authorised bank signatories], evidence is retained and any payments are reported to [the council] at the next meeting. The	6.3	All payments shall be by BACs. In exceptional circumstances where payment is required by cheque, these shall be signed by the RFO and Chief Executive Officer OR Senior Management Team Manager.	Weekly batches of supplier invoice payments totalling up to £200k and monthly batches of salary

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	approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.			payments totalling up to £300k are made by BACS, representing thousands of transactions. It would be wasteful and ineffective to report these to committee. I therefore recommend adopting amended NALC wording.
7.11	If thought appropriate by the council RFO , regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed {or approved online} by [two members authorised signatories], evidence of this is retained and any payments are reported to council when made . The approval of the use of a banker's standing order shall be reviewed by [the council RFO] at least every two years.		(New)	The Council does not currently make payments using Standing Order, but adopting the <u>amended</u> NALC wording would provide sufficient controls in future.
7.12	Account details for suppliers may only be changed upon written notification by the supplier verified by two of the Clerk and [the RFO or a member of the Finance team] [a member]. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every [two years] as required.		(New)	SCC is a larger council with over a hundred regular suppliers and multiple supplier detail changes monthly. We need to balance control with efficient administration. The RFO remains personally responsible for any employee fraud.
7.13	Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.		(New)	Agreed by Jeremy

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7.14	Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.		(New)	Agreed by Jeremy
8	Cheque payments			
8.1	Cheques or orders for payment in accordance with a resolution or delegated decision shall be signed by [two authorised signatories members]{and countersigned by the Clerk} in accordance with the bank mandate.		(New) (SCC has not issued a cheque in over 2 years)	Adopt slightly amended NALC
8.2	A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances , be a signatory to that payment. <u>All SCC officers including authorised signatories must declare all actual, perceived and potential conflicts of interest in accordance with separate Council policies.</u>		(New)	SCC has sufficient numbers of authorised signatories to provide greater control, hence amended improved NALC wording
8.3	To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.		(New)	Adopt NALC
8.4	{Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting}. Any signatures obtained away from council meetings shall be reported to the council {or Finance Committee} at the next convenient meeting.		(New)	Unnecessary given no cheques issued in over 2 years and, in any event, councillors would not sign them. Therefore exclude.
9	Payment cards			
9.1	Any Debit Card issued for use will be specifically restricted to [the Clerk and the RFO] and will also be restricted to a single		(New)	Not applicable therefore exclude

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	transaction maximum value of [£500] unless authorised by council or finance committee in writing before any order is placed.			
9.2	A pre-paid debit card may be issued to employees with varying limits. These limits will be set by [the council]. Transactions and purchases made will be reported to [the council] and authority for topping-up shall be at the discretion of [the council].		(New)	Not applicable therefore exclude
9.3	Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and RFO <u>{specify other named officers with delegated authority}</u> and any balance shall be paid in full each month.	6.5	Corporate credit cards and trade card accounts opened by the Council shall be specifically designated to named officers, as approved by the Chief Executive Officer and RFO, and shall be subject to automatic payment in full each month.	Adopt <u>amended</u> NALC
9.4	Personal credit or debit cards of members or staff shall <u>can not</u> be used {under any circumstances.} OR {except for expenses of up to [£250] including VAT, incurred in accordance with council policy and RFO instructions.}	6.5	Personal debit or credit cards shall not be used under any circumstances.	Adopt <u>amended</u> NALC
10	Petty Cash			
10.1	{The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.} OR {The RFO shall maintain a petty cash [float/imprest account] of [£250] and may provide petty cash to officers for the purpose of defraying operational and other expenses. a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment. b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.}	6.6	The RFO shall <u>authorise designated officers to</u> maintain petty cash floats for the purpose of <u>paying</u> operational and other expenses. Receipts for payments made and accounting records shall be kept <u>in accordance with the petty cash instructions</u> to substantiate the payment and evidence a claim for reimbursement.	Retain SCC wording

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.			
11	Payment of salaries and allowances			
11.1	As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation and any associated legislation.	7.1	As an employer, the Council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by the Council.	Adopt NALC with amendment suggested by Tracy.
11.2	Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.		New	Adopt NALC
11.3a	<p>Salary rates Pay structures, grading frameworks and agreed pay awards shall be agreed <u>determined</u> by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council <u>for Rates of pay shall be determined in accordance with:</u></p> <ul style="list-style-type: none"> • <u>nationally agreed pay negotiations where applicable and</u> • <u>the Council's approved Job Evaluation Scheme, which shall be the sole mechanism for determining the grade and pay band of posts based on their duties and responsibilities.</u> <p>Managers may agree individual changes to terms and conditions of service, such as working hours, working patterns, flexible working arrangements, temporary increases or reductions in hours, or similar matters, where:</p>	7.1	(See 11.1 above)	Adopt NALC with amendments suggested by Tracy and Asa.

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
11.3b	<ul style="list-style-type: none"> • use the job evaluation processes to determine salary grade levels when there has been a change in duties; • the change is consistent with Council-approved policies and procedures; • the individual employee has agreed the change; • the change can be funded within existing in-year approved budgets. <p>Changes to terms and conditions that have organisation-wide impact, or which require the amendment of Council employment policies, shall be determined by the Council or a duly delegated Committee.</p> <p><u>Other minor* changes to employment contract terms and conditions [*which can be funded within existing budgets and have the agreement of the individual (such as bike-to-work scheme deductions, honoraria (?), advances and repayments)] can be authorised by the respective line manager or Head of Service in consultation with the Head of HR & Payroll.</u></p>			
11.4	Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.	7.2	Payment of salaries and deductions from salary such as may be required for tax, national insurance and pension contributions, or similar statutory or discretionary deductions, must be made in accordance with the payroll records and on the appropriate dates stipulated in employment contracts.	Adopt NALC
11.5	Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.		(New)	Adopt NALC
11.6a	Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a <u>reputable payroll system control account or other separate confidential record</u> , with the		(New)	Adopt NALC with amendments suggested by Tracy.

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	total of such payments each calendar month reported in the <u>general ledger system cashbook</u> . Payroll reports will be reviewed by the <u>HR and Payroll team</u> [the finance committee] to ensure that the correct payments have been made.			
11.6b		7.3	<p>Payments to employees of net salary and to appropriate creditors of the statutory and discretionary deductions shall be confidential. These confidential records are not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:</p> <ul style="list-style-type: none"> • By any Councillor or officer who can demonstrate a need to know; • By the internal or external auditor; or • By any <u>other</u> person authorised under the <u>Audit Commission Act 1998</u> or any <u>relevant superseding</u> legislation. 	Retain <u>amended</u> SCC
11.6c		7.4	<p>The payroll process shall be undertaken by the HR and Payroll Manager <u>Head of HR & Payroll and/or an outsourced payroll provider</u> in conjunction with the Chief Executive Officer <u>and RFO</u> or other senior officer. Forms for new starters and all subsequent changes to staff terms and conditions, shall be authorised by the line manager, the HR & Payroll Manager <u>Head of HR & Payroll</u> and the Chief Executive Officer.</p>	Retain slightly <u>amended</u> SCC
11.7	<p>Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.</p>	7.5	<p>Any termination payment <u>and how it will be funded within budget must</u> shall be <u>authorised by the Chief Executive Officer and Head of HR and RFO in consultation with the Leader of the Council supported by a clear business case and reported to the HR Sub Governance, Policy & HR Committee. All</u> termination payments shall only be reported to authorised by Full Council.</p>	Retain <u>amended</u> SCC

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
11.8	Before employing interim staff, the council must consider a full business case.		(New)	Not necessary
12	Loans and investments			
12.1	Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.	8.1	All borrowings shall be in the name of the Council, after obtaining any necessary borrowing approval. Any application for borrowing shall be approved by Full Council as to terms and purpose and subsequent arrangements.	Adopt NALC
12.2	Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/Welsh Assembly Government] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.	8.2	Any financial arrangement which does not require formal borrowing approval from the Secretary of State, such as hire purchase or leasing of tangible assets, shall be <u>within budget</u> and in accordance with officer authorisation limits. <u>subject to approval by Full Council. A report in writing shall be provided to Full Council in respect of value for money for the proposed transaction</u>	Retain <u>amended</u> SCC
12.3	The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must be written in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.	8.3	All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with the Council's Annual Investment Strategy which shall be reviewed by Full Council <u>annually every three years</u> , and be in accordance with relevant Regulations, proper practices and guidance.	Retain slightly <u>amended</u> SCC (In Nov 2024 Full Council approved latest Strategy and 3 year review period)
12.4	All investment of money under the control of the council shall be in the name of the council.	8.4	All investments and money under the control of the Council shall be in the name of the Council.	Adopt NALC (identical to SCC)
12.5	All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.	8.5	All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.	Adopt NALC (Identical to SCC)
12.6	Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.		(New)	Adopt NALC

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
13	Income			
13.1a	The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO, who shall satisfy themselves of the adequacy of financial controls.	9.1	The collection of all sums due to the Council shall be the responsibility of and under the supervision of the RFO.	Adopt <u>amended</u> NALC
13.1b		9.1a	(New, suggested amplification of NALC 13.1) The <u>CEO RFO</u> has delegated authority to agree reductions, refunds and rent-free periods to provide flexibility in order to resolve disputes with customers debtors, tenants and lessees provided that every instance is reported to the next Finance Committee meeting and the financial cost of any such arrangement is never more than £5,000. Any arrangement costing over £5,000 will require prior approval of the Finance Committee.	Adopt new SCC
13.2a	The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk <u>Chief Executive Officer</u> . {The RFO} shall be responsible for the collection of all amounts due to the council.	9.2	Fees and charges to be made for work done, services rendered, or goods supplied shall be reviewed and agreed by Finance and Governance Committee, and subsequently by Full Council, as part of the annual budget setting process.	Adopt NALC
13.2b		9.2a	The Chief Executive Officer has delegated authority to make changes to fees and charges, as required for the efficient operation of Council services, provided that all fees and charges continue to be annually presented to Full Council for approval as part of the budget-setting process (minute 15.3 of 13/1/25 Full Council meeting).	Retain SCC
13.3	Any sums found to be irrecoverable and any bad debts shall be reported to the council by [the RFO] and shall be written off in the year. The council's approval shall be shown in the accounting records.	9.3	Any sums found to be irrecoverable and any bad debts shall be written off by the RFO <u>in consultation with the respective Head of Service</u> in the year. All such sums and debts more than £105,000 shall be reported to the Finance and Governance Committee prior to such items being written off.	NALC applies to smaller councils. I recommend retaining SCC as it is more practicable.

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
				Reduce £10k limit to £5k.
13.4	All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.	9.4	All sums received on behalf of the Council shall be banked intact as directed by the RFO. In all cases, all receipts shall be deposited with the Council's bankers with such frequency as the RFO considers necessary.	Adopt NALC
13.5	Personal cheques shall not be cashed out of money held on behalf of the council.	9.5	Personal cheques shall not be cashed out of money held on behalf of the Council.	Adopt NALC (Identical to SCC)
13.6	{The RFO shall ensure that VAT is correctly recorded in the council's accounting software and that any VAT Return required is submitted from the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}	9.6	The RFO shall promptly complete any VAT Return that is required. Any repayment claims due in accordance with the VAT Act 1994 section 33 shall be made quarterly	Adopt NALC
13.7	{Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}	9.7	Where any significant sums of cash are regularly received by the Council, the RFO shall take such steps to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control, and that appropriate arrangements are in place to ensure the security of cash taken for deposit.	Adopt NALC (Identical to SCC)
13.8	{Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.}	9.8	Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the Council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any Council meeting.	Adopt NALC (Identical to SCC)
14	Payments under contracts for building or other construction works			

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
		12.1	Payments on account of the contract sum shall be made within the time specified in the contract by the RFO upon authorised certificates of the architect or other consultants engaged to supervise the contract (subject to any percentage withholding as may be agreed in the contract).-	Unnecessary
14.1	Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.	12.2	Where contracts provide for payments by instalments the RFO shall maintain a record of all such payments. In any case where it is estimated that the total cost of the work carried out under a contract, excluding agreed variations, will exceed the contract sum by 10% or more a report shall be submitted to the Finance and Governance Committee.	Adopt NALC
14.2	Any variation of, addition to or omission from a contract must be authorised by {the CEO Clerk} to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.	12.3	Any variation to a contract or addition to or omission from a contract must be approved by the Chief Executive Officer or delegated officer to the contractor in writing.	Adopt NALC
15	Stores and equipment			
15.1	{The officer in charge of each section} shall be responsible for the care and custody of stores and equipment [in that section].}	13.1	The officer in charge of each function, team or service shall be responsible for the care and custody of stores and equipment within that function.	Retain SCC with amended wording for clarity
15.2	Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.	13.2	Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.	Adopt NALC (Identical to SCC)
15.3	{Stocks shall be kept at the minimum levels consistent with operational requirements.}	13.3	Stocks shall be kept at minimum levels consistent with operational requirements.	Adopt NALC (Identical to SCC)
15.4	{The RFO shall be responsible for periodic checks of stocks and stores, at least annually.}	13.4	The officer in charge of each function shall be responsible for ensuring periodic checks of stocks and stores at least annually.	Retain SCC
16	Assets, properties and estates			

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
16.1	The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.	14.1	The Chief Executive Officer shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the Council and ensure a record is maintained of all properties held by the Council, recording the extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.	Retain SCC as it provides greater control
16.2	The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.	14.4	The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date.	Adopt NALC as it provides greater control
16.3	The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.	14.4	The continued existence of tangible assets shown in the Register shall be verified annually.	Retain SCC as the H&S Manager conducts separate inspections
16.4	No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of Full Council in accordance with the Disposal of Land & Property Policy, together with any other consents required by law. In each case where the value of the interest is over £50,000 a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate where required by law). If the value of the interest is less than £50,000 the officer authorisation limits shall apply.	14.3	No real property (interests in land) shall be purchased, acquired, sold, leased or otherwise disposed of without the authority of Full Council, together with any other consents required by law. In each case, a report in writing shall be provided to Full Council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case (including an adequate level of consultation with the electorate).	Adopt amended NALC to provide practicable proportionality
16.5	No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the	14.2	No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of,	Retain amended SCC as more practicable

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.		without the authority of the Finance and Governance Committee, together with any other consents required by law, save where the estimated value of any one item of tangible movable property does not exceed £50,000. For lower valued assets the officer authorisation limits shall apply.	
17	Insurance			
17.1	The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.	15.1	The Council's designated Insurance Officer RFO shall keep a record of all insurances effected by the Council and the property and risks covered thereby and annually review it. The Insurance Officer RFO shall effect all insurances through an approved broker who will negotiate all claims with the Council's insurers on the Council's behalf.	Retain amended SCC to reflect our (larger council) use of an insurance broker
17.2	The Clerk shall give prompt notification to [the RFO] of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.	15.2	The Chief Executive Officer and other officers shall give prompt notification to the Insurance Officer RFO of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.	Retain amended SCC
17.3	The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on with the council's insurers (in consultation with the Clerk).	15.3	The Insurance Officer RFO shall be notified promptly of any loss, liability or damage or of any event likely to lead to a claim.	Adopt amended NALC
17.4	All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined [annually] by the council, or duty delegated committee.	15.4	All appropriate employees and Members of the Council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the Council.	Retain SCC
18	[Charities]			
18.1	Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial	16.1	Where the Council is the sole managing trustee of a charitable body the Chief Executive Officer and RFO shall ensure that separate accounts are kept of the funds held on	Adopt NALC (Identical to SCC)

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]	16.2	charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Chief Executive Officer and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.	
19	Suspension and revision of Financial Regulations			
19.1	The council shall review these Financial Regulations [annually] and following any change of clerk or RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.	18.1	It shall be the duty of the Council to review the Financial Regulations of the Council from time to time <u>and following any change of CEO or RFO</u> . The Chief Executive Officer shall make arrangements to monitor changes in legislation or proper practices and shall advise the Council of any requirement for a consequential amendment to these Financial Regulations.	Retain <u>amended</u> SCC
19.2	The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.	18.2	The Council may, by resolution, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and an assessment of the risks arising has been drawn up and presented in advance to all Members	Unnecessary given 19.3
19.3	The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.		(New)	Adopt NALC
	Appendix 1 - Tender process			
1)	Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary		(NALC model wording superseded by new Fin Regs Section 5 above and separate SCC Contract Procedure Rules)	

NALC ref	NALC model FRs 2025	SCC ref	SCC current FRs (v21)	SMT / Fin Cttee recommendation
	technical assistance to prepare a specification in appropriate cases.			
2)	The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.			
3)	Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.			
4)	Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.			
5)	Any invitation to tender issued under this regulation shall be subject to Standing Order [insert reference of the council's relevant standing order] and shall refer to the terms of the Bribery Act 2010.			
6)	Where the council, or duty delegated committee, does not adopt any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.			

Appendix B

SALISBURY CITY COUNCIL

Financial Authorisation Limits for Officers From 14 July 2026

This document provides Financial Authorisation Limits for Officer posts to commit the Council to expenditure in the course of its business objectives, in accordance with Financial Regulation 4.1b. Such expenditure commitments arise as part of the ordering approval process for goods and services. Also ratification through invoice authorisation by budget holders and their designated officers following receipt of the goods or services.

The Appendix provides Financial Authorisation Limits for Officers which have been approved by the Chief Executive Officer to facilitate the Council in undertaking its business and community activities in an efficient, effective and economic manner, whilst safeguarding the Council's financial position through the consolidation of robust internal expenditure controls. As posts and structures change, these limits and authorisations will be subject to periodic review.

For the avoidance of doubt, when an officer formally deputises for, or 'acts as' a more senior officer, they temporarily have the delegated powers and authorisation limits of that more senior officer. E.g. if an officer is designated "Deputy CEO" or "Acting CEO", that officer has the full CEO powers and limits when performing CEO duties in the CEO's absence.

Asa Thorpe
Chief Executive Officer
15 June 2026

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Officer Financial Authorisation Limits

	Post Name	Bank Payment Authorisations (Two person authorisation) Limit (£)	<i>Previously (July 2025)</i>	Bank Payment Authorisation Payroll (Two person authorisation)	<i>Previously (July 2025)</i>
1.	Chief Executive Officer (CEO)	275,000	300,000	275,000	300,000
2.	Responsible Finance Officer (RFO)	275,000	300,000	275,000	300,000
3.	Head of Environment	275,000	300,000	275,000	300,000
4.	Head of Business	275,000	300,000	275,000	300,000
5.	Head of Communities	275,000	300,000	275,000	300,000
6.	Head of Corporate & Deputy CEO	275,000	300,000	275,000	300,000
7.	Head of HR	0	0	0	0

	Post Name	Ordering Limit (£) (Single authorisation)	<i>Previously (July 2025)</i>	Invoices Limit (£) (Single authorisation)	<i>Previously (July 2025)</i>
1.	Chief Executive Officer	250,000		250,000	
2.	Head of Corporate & Deputy CEO	250,000	25,000	250,000	25,000
3.	Responsible Finance Officer	200,000		200,000	
4.	Head of Environment	125,000	100,000	125,000	100,000
5.	Head of Business	100,000	75,000	100,000	75,000

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6.	Head of Communities	75,000	<i>25,000</i>	75,000	<i>25,000</i>
7.	Head of HR	75,000		75,000	
8.	Estates Manager	25,000		25,000	
9.	Health & Safety Manager	15,000		15,000	
10.	Corporate Manager	10,000	<i>1,000</i>	10,000	<i>1,000</i>
11.	HR Manager	10,000		10,000	
12.	IT Manager	10,000		10,000	
13.	CCTV Manager	10,000		10,000	
14.	Crematorium & Cemeteries Manager	10,000		10,000	
15.	Parks & Grounds Manager	10,000		10,000	
16.	Streetscene Manager	10,000		10,000	
17.	Events Manager	10,000	<i>2,000</i>	10,000	<i>N/A</i>
18.	Communities Manager	5,000		5,000	
19.	Salisbury Pantry Manager	5,000	<i>3,000</i>	5,000	<i>N/A</i>
20.	Operations Manager	5,000		3,000	
21.	Customer Services Manager	3,000		3,000	
22.	Community Development Officer	3,000		n/a	
23.	Senior Projects Officer (new)	1,000	<i>N/A</i>	1,000	<i>N/A</i>
24.	Senior Markets Officer	1,000		n/a	
25.	Facilities & Estates Officer	1,000		n/a	
26.	Streetscene Supervisor	1,000		n/a	
27.	Senior Parks & Grounds Officer	1,000		n/a	
28.	Parks & Grounds Supervisor	1,000		n/a	
29.	Guildhall Officer	1,000		n/a	
30.	Senior Corporate Officer	1,000		n/a	
31.	Communities Support Officer	1,000		n/a	
32.	Senior Communications Officer	1,000		n/a	
33.	Business Team Support Officer	500		n/a	

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NOTES:

1. To maintain effective separation of duties, no officer should approve an order and then authorise the invoice to which it relates.
2. To maintain effective budgetary management and control, officers should only authorise orders or invoices for goods and services within their own area of work and responsibility, with the exception of the Chief Executive Officer, Deputy Chief Executive Officer and the Responsible Finance Officer. This does not apply to the payment of payroll and emergency payments.