

# PWYLLGOR LLYWODRAETHU AC ARCHWILIO

30 MEDI 2022

## RHEOLAU GWEITHDREFN ARIANNOL

### Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Ystyried a chymeradwyo'r Rheolau Gweithdrefn Ariannol.

### Y Rhesymau:

Mae'r Pwyllgor Llywodraethu ac Archwilio wedi dirprwyo awdurdod, fel rhan o Gyfansoddiad y Cyngor, i ystyried a chymeradwyo diwygiadau i'r Rheolau Gweithdrefn Ariannol.

**Angen i'r Cabinet wneud penderfyniad:** Nac Oes

**Angen i'r Cyngor wneud penderfyniad:** Nac Oes

### YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:

Cyng. A Lenny

### Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

### Enw Pennaeth y

### Gwasanaeth:

Helen Pugh

### Awdur yr Adroddiad:

Helen Pugh

### Swyddi:

Pennaeth Refeniw a  
Chydymffurfio Ariannol

Rhif ffôn: 01267 246223

Cyfeiriad e-bost:

[HLPugh@sirgar.gov.uk](mailto:HLPugh@sirgar.gov.uk)

# EXECUTIVE SUMMARY

## GOVERNANCE & AUDIT COMMITTEE 30 SEPTEMBER 2022

### FINANCIAL PROCEDURE RULES

The existing Financial Procedure Rules document has been reviewed and revised to ensure the information contained within is current and appropriate.

#### The need for Financial Procedure Rules

Financial Procedures Rules explain the procedures which officers must follow to ensure high standards of financial management. They tell us the things we cannot do, but also tell us the things we can do whilst keeping within the rules.

Whilst the Chief Officers are accountable for the deployment of the resources for which they have been given responsibility, they will delegate functions of a financial nature to individual officers, e.g. budgetary control, ordering of goods and services, payment of accounts and the certification of time sheets.

If officers undertake an activity which affects the Council's finances, they should ensure that they understand the requirements of the Financial Procedure Rules so that they can comply with the approved arrangements.

These Financial Procedure Rules have been produced to provide a structure for officers and Members to follow, allowing the Section 151 Officer to fulfil his statutory duty under the Local Government Finance Act 1972 (Section 151) for the "proper administration of the financial affairs of the Council".

The Governance & Audit Committee has delegated authority, as part of the Council's Constitution, to consider and approve amendments to the Financial Procedure Rules.

#### DETAILED REPORT ATTACHED?

**YES**

- 1. Financial Procedure Rules**
- 2. Summary of amendments made to the Financial Procedure Rules**

## IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

**Signed: H L Pugh – Head of Revenues and Financial Compliance**

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
<b>None</b>	<b>Yes</b>	<b>Yes</b>	<b>None</b>	<b>Yes</b>	<b>None</b>	<b>None</b>

### Legal

The Director of Corporate Services has the statutory responsibility for the "proper administration of the financial affairs of the Council" (Local Government Finance Act 1972, section 151).

The Director of Corporate Services also has the duty to report to Members and the Appointed Auditor on unlawful expenditure and over-commitment of resources (Local Government Finance Act 1988).

### Finance

Financial Procedures Rules explain the procedures which officers must follow to ensure high standards of financial management.

### Risk Management Issues

Ensuring that the Authority effectively manages its financial resources.

## CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

**Signed: H L Pugh – Head of Revenues and Financial Compliance**

- 1. Scrutiny Committee: Not Applicable**
  - 2. Local Member(s): Not Applicable**
  - 3. Community / Town Council: Not Applicable**
  - 4. Relevant Partners: Not Applicable**
  - 5. Staff Side Representatives and other Organisations: Not Applicable**
- Corporate Management Team has been consulted with.**

**Section 100D Local Government Act, 1972 – Access to Information**  
**List of Background Papers used in the preparation of this report:**

**There are none.**