
REGULATION 2: RESPONSIBILITIES OF OFFICERS, EMPLOYEES AND AGENTS OF PORTCESTER CREMATORIUM

This regulation has been designed to specify the key financial and propriety responsibilities of the Officer 'roles' set out in the Scheme of Delegation to Officers for Portchester Crematorium. Each individual should comply with the regulation in each of the sections that apply.

2.1 OFFICERS

**The Clerk to the Joint Committee
The Treasurer to the Joint Committee
The Engineer and Surveyor to the Joint Committee
The Horticultural Consultant to the Joint Committee
The Manager and Registrar of Portchester Crematorium**

Officers must ensure that:

General Responsibilities

- 2.1.1 **Integrity:** As custodians of public money, the Crematorium performs and accounts for its financial activities in an honest and trustworthy manner in accordance with best accounting practices.
- 2.1.2 **Employee Interests:** Consideration is given to any declarations of interest notified to them from employees, in order to ensure impartiality.
- 2.1.3 **Irregularity:** Sufficient consideration is given to preventing and detecting fraud and irregularity in accordance with the Anti-Fraud and Corruption Policy.
- 2.1.4 **Best Value:** Service provisions secure best value and are in accordance with the fulfilment of the Crematorium's Finance Strategy.
- 2.1.5 **Corporate Standards:** The Scheme of Delegation to Officers established standards, policies and ground rules that will provide a framework for governing the provision of all services. All activities under the control of the Officers must be carried out in accordance with this framework.
- 2.1.6 **Financial Regulations:** They, and all employees in their services, adhere to these Financial Regulations.
- 2.1.7 **Separation of Duties:** Employees within their services are designated to carry out required financial tasks. Duties allocated within services must maintain the principles of separation of duties in that no individual is solely responsible for an entire process, and one person's work should be capable of being checked by another.
- 2.1.8 **Financial Statements:** Information required to enable the completion of the Annual Return and other financial documents is accurate and

complete and provided by the deadlines set by the Treasurer to the Joint Committee.

- 2.1.9 **Tax Records:** Any advice or instruction issued by the Treasurer to the Joint Committee in relation to accounting for VAT or income tax is adhered to.
- 2.1.10 **Financial Agreements:** Officers are NOT empowered to enter into any financial agreements giving custody of financial assets elsewhere.
- 2.1.11 **Accuracy of Information:** All financial information presented to members must be approved by the Treasurer to the Joint Committee, to ensure that it is relevant, accurate and complete.

Revenue Expenditure

- 2.1.12 **When Permitted:** Officers may incur revenue expenditure on decisions approved by the Joint Committee, which are within the policy and budget framework already approved by the Joint Committee.
- 2.1.13 **Budgetary Control:** Officers shall ensure proper financial control of the parts of the budget for which they are responsible and keep under review current spending and income compared to each budget estimate. Virement transfers may be carried out as appropriate.
- 2.1.14 **Supplementary Estimates:** Officers will endeavour to contain expenditure within the approved budget, using virements where necessary. If they are unable to do so, or unforeseen changes in planned expenditure arise during the year, which cannot be contained within the budget, they should seek the advice of the Treasurer to the Joint Committee before reporting the position to the Joint Committee.
- 2.1.15 **New Proposals:** Any proposal to incur expenditure on new policies or significant changes in the Development Plan or Finance Strategy must be the subject of a report to the Joint Committee.
- 2.1.16 **Significant Financial Impact:** Officers must inform the Treasurer to the Joint Committee, as soon as practicable, of any matter within their area of responsibility which is likely to have significant financial consequences for which no provision has been made.
- 2.1.17 **Data Quality:** Appropriate data quality procedures are used to ensure that the information used to make decisions or publicise performance can be relied upon.
- 2.1.18 **Outturn:** At the end of the financial year, the Treasurer to the Joint Committee will report to the Joint Committee on the outturn of expenditure and income and performance compared with the approved budget.

Capital Expenditure

2.1.19 **When Permitted:** Expenditure may be incurred when a capital scheme has been included in the Joint Committee's approved Capital Programme.

2.1.20 **Authority to Incur:** The approved Capital Programme will give authority to incur expenditure on the acquisition of property and other preparatory or advance work necessary to enable a scheme to be carried out within the approved timescale subject to provision for any revenue costs in the revenue budget.

2.2 ALL EMPLOYEES AND AGENTS

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

2.2.1 **General Duties:** All employees have a general duty of care to the Crematorium and all dealings with public money must be of the highest standard.

2.2.2 All employees are responsible for taking reasonable actions to:

- Provide for the security of assets under their control (including ICT systems);
- Ensure use of resources is legal and properly authorised;
- Ensure use of resources achieves best value;
- Ensure that at no time any assets, income or other resources under their control are put at risk of loss or waste;
- All contractors and agents are instructed on the requirements of financial regulations and are contractually obliged to abide by them.

2.2.3 **Employee Interests:** All employees must notify their managing Officer of any direct or indirect interest they may have in, or knowledge they may have of, any organisation or contractor with which they are dealing on behalf of the Crematorium.

2.2.4 **Systems of Control:** All employees must operate systems of financial control in accordance with these regulations and as instructed by their manager(s).

2.2.5 **Financial Records:** All employees must ensure that all financial records maintained meet the requirements of the Treasurer to the Joint Committee, or their representatives, and comply with proper standards of financial control.

- 2.2.6 **Irregularity:** An individual must immediately notify their managing Officer whenever a matter arises which may involve a financial irregularity.
- 2.2.7 **Security of Information:** All employees must keep all confidential Council data and information secure.