

# APPENDIX B

Section	Original Paragraph	Amendments ( <i>shown in bold</i> )	Reason	Page
<b>Budget Setting Capital</b>				
Para. 2.6	The inclusion of a scheme in the approved Capital Programme shall constitute authority to incur expenditure with the exception of schemes of a budgeted value exceeding £250,000 which shall be specifically reported to The Executive for approval to progress	<b>Added</b> : or schemes funded by capital receipts where the in year capital programme exceeds the resources available at the 1 April of that year.	To align with the Council's Capital Strategy report (July Executive) and current financial position.	D113
<b>Budget Setting Revenue</b>				
Para. 3.4	The Executive shall approve a strategy for fees and charges in line with the Council's overall policies for the coming year. Strategic Directors will implement changes to fees and charges in accordance with this strategy and the scheme of delegation. The Executive should approve Strategic Directors proposals in respect of fees and charges where these are not in accordance with the approved strategy.	The Executive shall approve a strategy for fees and charges in line with the Council's overall policies for the coming year. <b>The detailed fee increases will be recommended by the Fees and charges officer group.</b> Strategic Directors will implement changes to fees and charges in accordance with this strategy and the scheme of delegation. The Executive should approve Strategic Directors proposals in respect of fees and charges where these are not in accordance with the approved strategy.	To align with the Council's Medium Term Financial Strategy (July Executive) and current practice.	D114

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Para. 3.6	It is the responsibility of the Strategic Director (Resources) to advise the <b>Executive</b> and/or the <b>Full Council</b> on prudent levels of reserves for the Authority.	<b>Added</b> : This will be based on a risk assessment of General Fund and Earmarked reserves.	To align with the Council's Medium Term Financial Strategy (July Executive) and current practice	D114
<b>Supplementary Estimates</b>				
Para 4.1	Supplementary estimates reduce the Council's reserves, and therefore must be used sparingly so as to not jeopardise the Council's Financial Strategy. Service Delivery Units should endeavour to find the resources from their own budgets, financing the project or variance through budget virement (see Section 6 of these Regulations). Supplementary estimates should represent a last option for financing a project or variance.	<b>Deleted</b> : and if sought must follow the principles of 'invest to save' initiative launched during the 2004/05 budget.	paragraph out of date	D115

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<b>Transfer of Budgets (Virement)</b>				
<b>Treasury Management</b>				
Para. 8.4	Stevenage Borough Council's Executive will receive reports on its treasury management policies, practices and activities including, as a minimum, an annual strategy and plan in advance of the year, an annual report after its close in the form disclosed in its TMP's.	<p><b>Deleted:</b> close in the form disclosed in its TMP's.</p> <p><b>Added :</b> and an in year monitoring report as part of the quarterly monitoring reports (revenue expenditure). The Strategy will be updated and reported more frequently if the Council financial circumstances change e.g. need to borrow or best practice recommends.</p>	To align with the Council's Treasury Management Strategy (February Council) and current practice.	D121
Para. 8.5	Stevenage Borough Council delegates responsibility for the implementation and monitoring of its Treasury Management Policies and practices to the Executive and for the execution and administration of treasury management decisions to the Strategic Director (Resources) who will act in accordance with the Council's Policy Statement and TMPs and, if they are a CIPFA member, CIPFA's Standard of Professional Practice on Treasury Management.	<p><b>Added:</b> The Audit Committee is responsible for advising Council on the Treasury Management Statement for the year, prior to approval by Council.</p>	To align with the Council's Treasury Management Strategy (February Council) and current practice.	D121

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<b>Fraud &amp; Irregularity</b>		Section rewritten	to reflect current policy and practices	D127
<b>Insurance &amp; Risk Management</b>				
Para. 13.3	The Strategic Director (Resources), in conjunction with Strategic Directors, is responsible for preparing the authority's risk management policy statement and Corporate Risk Register and for promoting it throughout the Council and updating it.	The Strategic Director (Resources) <b>in</b> conjunction with <b>the Corporate Risk Group</b> , is responsible for preparing the authority's risk management policy statement and Corporate Risk Register and for promoting it throughout the Council and updating it.	To align with current practice	D128
Para. 16.9	The Strategic Director (Resources) shall issue guidelines on the acceptable use of corporate credit cards, including types of expenditure permitted and proper accounting for expenditure incurred.	<b>Added:</b> All corporate credit card holders will be required to sign that they will only charge payments that are within the guideline rules. Random checks will be made on credit card payments by the Exchequer Manager.	To align with current practice	D129
<b>Subsistence</b>				
Para. 17.6	Subsistence allowances will only be paid against actual expenditure incurred up to the maximum allowed under the current regulations. Receipts should be obtained and submitted to support the claim. Claims may be rejected if receipts are not attached. Where it is impossible to obtain receipts, the claimant shall list the items purchased,	<b>Added:</b> Subsistence allowances will not be reimbursed for alcoholic drinks.	To align with current practice	D129

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	where purchased from and the cost, and payment will be made at the discretion of the Strategic Director in consultation with the Strategic Director (Resources).			
Para. 17.7	Officers using rail travel shall obtain a travel warrant from the Strategic Director (Resources) prior to their journey.	<b>Added:</b> The Council will only provide rail warrants and reimburse rail travel from Stevenage or from the nearest town to the employees place of work if different. Exception will be made if travel is made on a different rail route other than Stevenage and the station used is of equal cost or less than travelling from Stevenage. Any additional cost should be paid by the officer.	To align with current practice	D135
<b>Income</b>				
Para. 19.13	The Strategic Director (Resources) shall fix a limit (currently £50) below which sundry debtor accounts will not be raised, and in such cases alternative collection methods shall be employed.	The Strategic Director (Resources) shall fix a limit (currently <b>£10</b> ) below which sundry debtor accounts will not be raised, and in such cases alternative collection methods shall be employed.	To align with current practice	D140

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<b>Recovery of Debt</b>				
	<p>A debt, which is properly due to the Council and deemed irrecoverable, shall only be written off as follows:</p> <p><b>(a.)</b> Debts of less than £20,000 with the approval of the Strategic Director (Resources) or his appointed nominee.</p> <p><b>(b.)</b> Debts of £20,000 or more with the approval of The <b>Executive</b>. For the purposes of these Regulations the value of debts shall be determined by reference to the <u>debtor</u> as opposed to individual debts. Where the value of several debts for one individual or organisation exceeds £20,000 the approval of <b>The Executive</b> shall be obtained.</p> <p><b>(c.)</b> Debts for Business Rates for any amount can be written off with the approval of the Strategic Director (Resources).</p>	<p><b>Changed to:</b> A debt, which is properly due to the Council and deemed irrecoverable, shall only be written off as follows:</p> <p>(a.) Debts of less than <b>£5,000</b> with the approval of the Strategic Director (Resources) or his appointed nominee.</p> <p><b>(b) Debts of £5,001 and less than £10,001 more with the approval of the Strategic Director (Resources) or his appointed nominee and the Resources Portfolio Holder</b></p> <p>(b.) Debts of <b>£10,001</b> or more with the approval of The Executive. For the purposes of these Regulations the value of debts shall be determined by reference to the <u>debtor</u> as opposed to individual debts. Where the value of several debts for one individual or organisation exceeds <b>£10,001</b> the approval of The Executive shall be obtained.</p> <p><b>(c.) These regulations apply to all</b></p>	<p>To improve transparency and to improve current practice. Debt write off levels high.</p>	<p>D141</p>

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		<b>debts including those for Business Rates, Council Tax and Housing Benefit</b>		
<b>Document Retention</b>	Section 23	Documentation created / maintained for transactions covered by these Financial Regulations or SBC's Contract Standing Orders <b>shall be retained in accordance with the document retention schedule which can be found on the INTRANET under the section marked Freedom of Information</b> or for a period not less than 6 years after the transaction / project etc ceases to be current	This section has been superseded by the document retention schedule published on the INTRANET.	D144
<b>Receipt of gifts, gratuities &amp; Hospitality</b>	Section 24 and Appendix A document schedule	<b>The rules and guidance for officers relating to gifts, gratuities and hospitality can be found in the Officer Code of Conduct which can be found on the Council's INTRANET</b>	This section has been superseded by the Officer Code of Conduct	D145
<b>Appendix A</b>	Document Retention Schedule	Deleted	This section has been superseded by the document retention schedule published on the INTRANET.	
<b>Appendix B</b>	Regulation of Investigatory Powers (RIPA) matrix	Deleted	Contained within the Council's "Use	

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			of Surveillance Powers” policy in section para.12.6 contained the detail.	