

Budget Managers **Financial Procedures Manual**

Contents

1. **[Financial Controls – General Summary](#)**
2. **[Audit](#)**
3. **[Budgetary Control and Monitoring](#)**
4. **[Salary Payments & Expenses](#)**
5. **[Ordering & Paying for Goods & Services](#)**
6. **[Receipt & Banking of Income](#)**
7. **[Assets](#)**
8. **[Income Tax & Benefits in Kind](#)**
9. **[Accounts Receivable](#)**
10. **[Commitment System](#)**
11. **[Consultants](#)**
12. **[Debt Management](#)**
13. **[External Funding](#)**
14. **[Gifts & Hospitality](#)**
15. **[Journal Transfers](#)**
16. **[Loyalty Cards](#)**
17. **[Payments to Schools](#)**

18. [Personal & Business Interests Register](#)
19. [Procurement](#)
20. [Purchase Cards and Cash](#)
21. [VAT and Income Tax](#)
22. [Year End](#)
23. [Quick Links](#)

Section 1

Financial Controls – General Summary

1.1 Introduction

- 1.1.1 Budgets are funded from public money and are therefore bound by KCC's requirements on financial controls and monitoring. Budget managers must operate within the County Council's Standing Orders and [Financial Regulations](#) and Procedures. The [Financial Regulations](#) and Procedures are included in the [Constitution](#) of KCC.

1.2 Compliance Team

- 1.2.1 The Compliance Team will carry out visits to every unit to check their financial records. The visit will take the form of questions and answers and system checks with the budget manager and the finance officer. The team will ensure the unit is maintaining accurate records and that the controls and procedures detailed in this book are being adhered to. These visits are necessary to provide assurance that financial risk is being managed effectively.

1.3 Anti Fraud and Corruption

- 1.3.1 It is the responsibility of the budget manager to maintain internal control systems and to ensure that the unit's resources are properly applied in the manner intended. This includes the responsibility for safeguarding against fraud and corruption and taking reasonable steps to enable fraud and corruption to be detected.
- 1.3.2 The budget manager must ensure that all members of the unit are aware of, and operate within, the Authority's policy statement entitled [Anti Fraud and Corruption Strategy](#) which includes details of the authority's [Whistleblowing Procedure](#).

Manager Responsibilities:

- ✚ Comply with [Financial Regulations](#)
- ✚ Submit budget plans by 31 May each year
- ✚ Operate within KCC's [Anti Fraud & Corruption Strategy](#)

Section 2

Audit

2.1 The Role of Audit

- 2.1.1 As a budget manager you will come across two types of audit - external audit and internal audit. Each has a slightly different responsibility and emphasis in role and approach but there is a lot of common ground and there is close co-operation between both sets of auditors to avoid duplication of effort. Both sets of auditors have a role in checking that managers have good controls in place. They will make practical checks to see that the controls set up are actually working in practice.
- 2.1.2 As a budget manager you will also receive a compliance visit from finance staff. The purpose of this visit is to ensure that the financial procedures and legislation are being followed. By carrying out this role, budget managers are assured that appropriate procedures are in place, and also identifies any gaps in the procedures which need to be addressed.
- 2.1.3 To ensure that the audit work is carried out as efficiently as possible and to ensure the most effective outcome from the input of audit resources the Manager should comply with any requests made by Auditors.

2.2 External Audit

- 2.2.1 External auditors undertake checks to ensure that the Council's accounts are true and fair. This statutory requirement provides assurance to Members on an annual basis (similar to the report that an auditor makes on a company's accounts).

2.3 Internal Audit

- 2.3.1 KCC has an internal audit function because of a statutory obligation on the 'responsible financial officer' to maintain an adequate and effective audit function within the Authority.
- 2.3.2 After each audit, internal audit will produce a report on their findings and will discuss this with the manager concerned. Where necessary an action plan to improve control will be agreed with the manager. The report will include an overall opinion on the state of controls within the department or activity area.
- 2.3.3 The report will include recommendations and will require a response by the budget manager within the set timescale, which is usually 20 days.

Audit**Manager Responsibilities:**

- ✚ Comply with requests from internal and external auditors before, during and after the audit
- ✚ Respond to audit report recommendations within 20 working days

Section 3

Budgetary Control and Monitoring

3.1 Budgetary Control

- 3.1.1 This guidance should be read in conjunction with the operational guidance notes on the [Unit Manager Support Commitment System](#).
- 3.1.2 A signed accountability statement is required to be submitted to Finance at the start of the financial year. This is to confirm that the budget has been acknowledged and the financial procedures will be adhered to.
- 3.1.3 Expenditure and income should be forecast for each budget heading in order to prepare the detailed budget and to aid monitoring of actual expenditure and income throughout the financial year.
- 3.1.4 The detailed budget must be set in accordance with the budget allocation.
- 3.1.5 A copy of the detailed budget, analysed by subjective code, should be submitted to Finance by 31 May each year.
- 3.1.6 A local budget record (preferably the [approved commitment system](#)) must be held and kept up to date with commitments and expenditure.

3.2 Monitoring

- 3.2.1 KCC uses Oracle as its prime financial record, and it is therefore necessary for the local record to be reconciled to it. Further guidance on the reconciliation process can be found in the [commitment system guidance notes](#).
- 3.2.2 Reports on the current expenditure (including commitments) and income (including expected income) position against budget, and forecasts of the year-end position should be produced as necessary, with variances clearly recorded and details of the variances annotated. A paper or electronic copy should be agreed by the budget manager and retained. Monitoring returns

should be submitted to CFE Finance, UMS team in accordance with the monitoring timetable.

- 3.2.3 Action must be taken by the budget manager to address any significant variances. These must be reported to Finance.
- 3.2.4 Employee costs should be monitored on a monthly basis. Any differences should be investigated and corrected. [Further guidance can be found in Section 4.](#)
- 3.2.5 At the end of the year, Finance must be notified of outstanding creditors or debtors with a value of over £500 for inclusion in the Authority's accounts. The Unit's records will also need to be amended for these creditors and debtors. Units should refer to the [Closedown Guidance notes](#), issued annually, when completing the appropriate returns at year-end.
- 3.2.6 All financial records should have supporting documentation and must be held securely.

Budgetary Control and Monitoring

Manager Responsibilities:

- ✚ Return signed accountability statement to Finance at the start of the financial year
- ✚ Forecast expenditure (including salaries) and income at start of financial year taking into account all planned projects for the coming year
- ✚ Submit budget plans to Finance, by 31 May each year
- ✚ Monitor budgets as necessary, and send to Finance, as per timetable, retaining a copy
- ✚ Ensure the statutory deadlines in the closedown pack are adhered to

Section 4

Salary Payments and Officers' Expenses

4.1 Salary Payments

- 4.1.1 All documents affecting salaries must be authorised by the budget manager or designated person.
- 4.1.2 The budget manager should ensure that specimen authorised signatures are submitted to Payroll detailing all designated signatures, including job titles and which documents they are authorised to certify.
- 4.1.3 The budget manager must ensure that any documents affecting their salary are authorised by their manager.
- 4.1.4 Up-to-date records of all employees and their pay points must be held for budget setting purposes and to check the accuracy of payments made by payroll.
- 4.1.5 All confidential information regarding employees (e.g., PTF reports and personnel records) should be held securely and access to this information should be restricted to authorised staff only.

4.2 Officers Expenses

- 4.2.1 In accordance with Inland Revenue guidance, all mileage expenses must be processed through payroll.
- 4.2.2 Travel costs should be estimated and allocated on the commitment system as planned expenditure at the start of the financial year.
- 4.2.3 Expense claims must be authorised in accordance with the terms and conditions of employment detailed in the [Blue Book](#).

Salary Payments and Officers Expenses

Manager Responsibilities:

- ✚ Ensure specimen signatories are sent to payroll, detailing the specific forms they are authorised to approve
- ✚ All documents affecting salaries must be authorised in full, retaining a securely held copy
- ✚ Up-to-date records of all members of staff must be kept secure and used to check for accuracy of the payroll payments, as part of the monitoring process. Any discrepancy must be raised to UMS Finance
- ✚ All payments to staff must be made through payroll
- ✚ Travel & subsistence claims should be submitted monthly and must be authorised by employees line manager

Section 5 Ordering and Paying for Goods and Services

5.1 Introduction

- 5.1.1 Budget managers are required to abide by the Authority's [Financial Regulations](#) and [Spending the Council's Money](#).

Employees have a responsibility to avoid any conflict of interest when purchasing goods and services. Further guidance on this can be found [here](#).

5.2 Ordering

- 5.2.1 The [Council's spending mandate](#) must be taken into account before an order is placed.
- 5.2.2 Orders for goods or services should be entered onto a [local order form](#) which must be uniquely, sequentially numbered.
- 5.2.3 Verbal orders may be made provided it is immediately followed by an official order form marked "CONFIRMATION ONLY" (to avoid duplicate delivery).
- 5.2.4 All orders over £100 must be signed by the budget manager or an officer with delegated authority.

- 5.2.5 For orders over £100 in value, at least two people must be involved in the process of completing the order form and approving it. No individual should be involved in the whole process of completing orders, approving them and paying the invoice. The budget manager should always ensure there is a separation of duties.
- 5.2.6 It is good practice to obtain quotes whenever placing an order, but is a requirement that quotes are obtained for purchases between £8,000 and £49,999, and that tenders are invited for purchases over £50,000. Full guidance on purchasing can be found in the [Spending the Council's Money](#) document.
- 5.2.7 Once an order has been completed, signed and placed, it must be entered as a commitment on the local record.
- 5.2.8 The completed order should be placed in an 'orders awaiting delivery' file. Outstanding orders should be reviewed regularly.

5.3 Receipt of Goods

- 5.3.1 Goods received they should be held securely, until checked.
- 5.3.2 Deliveries must be checked for quality and quantity against the order and the delivery note. The delivery note should be dated and signed to confirm the goods are correct.
- 5.3.3 Any discrepancies / concerns should be raised with the supplier.
- 5.3.4 The delivery note should be attached to the order and should be filed in an 'awaiting invoices' file.

5.4 Payment for Goods & Services

- 5.4.1 When the invoice arrives it should be checked to the copy order / delivery note to confirm that only items ordered and delivered appear on the invoice.
- 5.4.2 The prices, discounts and arithmetic should be checked.
- 5.4.3 The VAT should be checked to ensure that it is within a 20p tolerance limit, otherwise it needs to be returned to the supplier for amendment. Further guidance can be found in the [VAT Manual](#).
- 5.4.4 The invoice must be an original VAT invoice – photocopied invoices and statements must not be paid. Invoices without a VAT registration number may be paid but the unit will be unable to reclaim the VAT element. Full guidance is available in the [VAT Manual](#).

- 5.4.5 The invoice should then be stamped with the [data capture stamp](#) and completed. Where necessary, the appropriate late payment indicator should be circled.
- 5.4.6 Invoices over £100 should be presented to the budget manager for authorisation, ensuring that it is an appropriate charge to the unit.
- 5.4.7 If the invoice is of a value of £100 or less, the last two certification boxes may be left blank.
- 5.4.8 The invoice should then be input onto your local [commitment system](#), replacing the original committed amount.
- 5.4.9 A photocopy should be retained for the Unit's records and the original passed to Exchequer Services for payment. The copy should include the completed certification stamp and then be filed away with the relevant orders and delivery notes.
- 5.4.10 KCC are committed to paying suppliers within 20 days. However, payment of invoices must be made within the agreed payment terms, otherwise the Authority could fall foul of the "Late Payment of Commercial Debts (Rate of Interest Order) 1998" legislation. The Act allows small businesses to charge interest at 8% over the official dealing rate per annum on overdue debts.

Ordering and Paying for Goods and Services

Manager Responsibilities:

- ✚ All orders over £100 must be 'signed' by an authorised signatory
- ✚ All allocated expenditure must be recorded on a local [commitment system](#)
- ✚ Invoices must be processed according to the Exchequer guidelines
- ✚ There must be separation of duties. At least two people must be involved in the ordering and payment process

Section 6

Receipt and Banking of Income

6.1 Income

- 6.1.1 The responsibility for safe keys should be allocated to designated members of staff.
- 6.1.2 Safe keys and cash box keys must not be left on the premises overnight or at weekends.

6.2 Cheques

- 6.2.1 All cheques must be made payable to 'Kent County Council'.
- 6.2.2 Units without banking facilities should send cheques to Cashiers Section, Sessions House, Maidstone, together with the Oracle income code to be credited. If not being sent immediately, they must be held securely in the meantime.
- 6.2.3 Units with banking facilities must hold cheques securely until they are banked.

6.3 Cash

- 6.3.1 Receipts should be issued at the time of the cash being received, with sequential numbered receipts for control purposes.
- 6.3.2 Prior to banking, all cash should be held securely.
- 6.3.3 All cash received is to be banked as income and must not be used for any purchases.
- 6.3.4 Cash held in the safe which do not belong to KCC should be kept separately. It should be made clear that this money is not the responsibility of KCC and that the cash is not insured.

6.4 Banking

- 6.4.1 Banking should take place weekly, or more frequently if necessary.
- 6.4.2 The paying in book must be completed with details of the amount to be banked with sufficient information to identify the source of the payment.

- 6.4.3 The budget manager is responsible for ensuring that all income is banked correctly.

Receipt and Banking of Income

Manager Responsibilities:

- ✚ When banking cheques, ensure that they are payable to Kent County Council, and the income code is entered on the paperwork. Staff at HQ should bank via cashiers, whereas other units will have local arrangements
- ✚ Cash is not insured so should be banked regularly
- ✚ Safe storage of receipts, cheques and cash

Section 7 Assets

7.1 Introduction

- 7.1.1 Each Unit's equipment and assets should be properly recorded and safeguarded against loss. An [Asset Register](#) should be completed for items over £200, showing the date of purchase, approximate cost and description of the item. Any equipment/asset disposal should be shown on the asset register.
- 7.1.2 Where IT equipment is purchased through Information Services Group, it will be bar-coded and details held on the central asset register. Note that there is a [spending mandate](#) regarding IT equipment.

7.2 Key Controls and Procedures

- 7.2.1 Upon purchase, all items over £200 should be recorded in an asset register. The item should also be visibly security marked.
- 7.2.2 If electronic, the asset register should be backed up on a regular basis. If manual, then it should be held securely.
- 7.2.3 Items of value that have been declared as obsolete for use should be written-off and disposed of.

- 7.2.4 Items of value should be stored in a secure place when not in use.
- 7.2.5 Any item borrowed should be signed in and out of a loans book. This could be an annotation on a spreadsheet.
- 7.2.6 An annual asset check should be carried out, ensuring all assets are recorded appropriately.
- 7.2.7 All budget managers are required to submit, as part of closedown, a return to CFE Finance detailing those items with a purchase price or original value of over £10,000, e.g. a minibus.

Assets

Manager Responsibilities:

- ✚ All equipment/assets must be properly recorded on [asset register](#) and visibly security marked
- ✚ Any equipment/asset disposal should be reflected on the [asset register](#)
- ✚ Items of value should be stored in a safe place when not in use
- ✚ An annual asset check should be carried out ensuring all assets are properly recorded

Section 8

Income Tax and Benefits in Kind

- 8.1.1 If an employee earning in excess of £8,500 (including expenses and benefits) is provided with a benefit in kind then it is necessary to report the value of the benefit to the Inland Revenue on form P11D.
- 8.1.2 Living accommodation, non-cash vouchers and credit cards and credit tokens are taxable irrespective of the level of earnings.
- 8.1.3 Some of the more common benefits provided to employees are company cars, vans, medical insurance and clothing that is neither protective nor has a visible logo.
- 8.1.4 Benefit in kind forms are sent out by Finance in March as part of the [closedown process](#) and must be completed and returned. Corporate Finance will then arrange for the benefits to be reported to the HMRC.

8.1.5 In law, all reimbursed expenses are liable to income tax. However, an agreement may be sought from the HMRC that exempts certain expenses incurred in carrying out the duties of the employment. In addition there are some items that are covered by specific legislation such as free car parking at or near the place of work.

8.1.6 Where mileage expenses are reimbursed any excess over the HMRC benchmark figure must be reported as a taxable benefit. Mileage paid through the Officers Expenses system is automatically assessed for any profit element.

8.2 National Insurance

8.2.1 Class 1A National Insurance is payable on all benefits in kind. Budget managers will need to budget for this additional cost where benefits have been provided. The rate is 12.8% of the taxable benefit.

Income Tax and Benefits in Kind

Manager Responsibilities:

- ✚ All payments to staff must be made through payroll
- ✚ A record of benefits in kind should be kept to enable the annual return to be made to HMRC at year end
- ✚ National Insurance is paid on all benefits in kind therefore budget managers will need to take this additional cost into account

Section 9 Accounts Receivable

9.1 Raising Invoices

9.1.1 An accounts receivable invoice ([form AR01](#)) must be completed for all income due to KCC, where the value is £20 or greater.

9.1.2 Charges to schools should be e-mailed to bev.griffin@kent.gov.uk or sent to the Systems Team, CFE Finance, Room 2.53, Sessions House, Maidstone. All other invoice request forms should be e-mailed to invoicerequests@kent.gov.uk.

- 9.1.3 Invoices must not be raised to other KCC departments as journal transfers should be used.
- 9.1.4 All [AR01 invoices](#) should be recorded on your [local commitment system](#) when raised.
- 9.1.5 The requesting units Oracle code will be credited with the requested charge once the invoice has been raised and before the payment has been received.
- 9.1.6 If the invoice is not paid by the due date the debt recovery team will contact the issuing manager for advice before proceeding to recover the debt. If the debt can not be recovered, your budget will be charged and the invoice cancelled.

9.2 Writing Off Debts

- 9.2.1 The Directorate follows the KCC [Debt Management Policy](#).
- 9.2.2 Where all debt recovery action has been exhausted, write off paperwork will be prepared by the Debt Recovery team and submitted to the Finance manager or their delegated responsible manager.
- 9.2.3 The Finance manager or the delegated responsible manager will respond within six weeks of receipt.
- 9.2.4 Any debt write offs over £10,000 will be submitted to the earliest Governance and Audit Committee.
- 9.2.5 The Debt recovery team will automatically write back / write off debts where the budget manager has failed to progress any referral. The Debt Recovery team will prepare and retain paperwork to support this action.

Accounts Receivable

Manager Responsibilities:

- ✚ To raise an invoice, [complete form AR01](#) and e-mail to invoicerequests@kent.gov.uk. The income should be entered on your local records. If you wish to cancel an invoice, use form AR02
- ✚ If the invoice is to a school, send form AR01 to Systems Team, CFE Finance, Sessions House
- ✚ For charging within KCC, a [journal transfer](#) should be used
- ✚ Follow the Council's Debt Management Policy

Section 10

Commitment System

- 10.1 The Excel-based Commitment system developed by the Unit Manager Support (UMS) team in the Finance Unit is the recommended record for budget details.
- 10.2 The Commitment system is a tool which facilitates budget building and monitoring and is used for the recording of ordering, invoicing, reconciliation and salary costs.
- 10.3 There are 3 versions of the Commitment system, depending on the size of your staffing budget. They can be downloaded into excel from [here](#).

Section 11

Consultants

- 11.1 The correct procedures as detailed in [Spending the Council's Money](#) and the KCC's [Financial Regulations](#) must be followed when procuring a consultant.
- 11.2 Detailed directorate [Consultants Guidance](#) is available. This includes a definition of a consultant and a [flow chart](#) to help determine the different procedures to follow, dependent upon the value of the appointment.
- 11.3 Following the procedures will ensure the Council's risk exposure arising from the appointment of consultants is managed effectively.
- 11.4 Furthermore, following the procedures will ensure appropriate consultants are engaged and utilised effectively, thus ensuring value for money.

11.5 Financial Limits

- 11.5.1 Appointments of consultants with a value of less than £8,000 should be treated as a procurement and no other reporting is necessary.
- 11.5.2 Appointments of consultants with a value of £8,000 or more must be approved before appointment. A [Director Approval Form](#) must be completed and authorisation granted by either the Managing Director or the Director of Resources and Planning.
- 11.5.3 Where a contract is estimated to cost £20,000 or more, the [Director Approval Form](#) should be copied to the Head of Democratic Services for the purpose of notifying Members of Cabinet Scrutiny Committee. It is, however, advisable to discuss the appointment with Opposition Group Leaders on an informal basis prior to their receiving formal notification.

Section 12

Debt Management

- 12.1 A [Debt Management Policy](#) is available for guidance on the action to be taken to recover unpaid debts.
- 12.2 As a budget manager you must cooperate with exchequer debt collection staff and ensure that the [Debt Management Policy](#) is followed.

Section 13

External Funding

- 13.1 The County Council is required to monitor, report and evaluate bidding activity for externally funded projects. The [EF1 Bid Monitoring Form](#) was introduced to facilitate this. The information captured on the form is recorded in a database which stores comprehensive and accurate information detailing all bidding activity for externally funded projects over the value of £5,000.
- 13.2 External Funding can be defined as identifying and securing additional resources other than those normally provided by Central Government to enable KCC to deliver its aims and objectives.
- 13.3 Potential sources of external funding include resources from Lottery distributors, Government Agencies, the European Commission, the private sector, Charitable Trusts and Foundations, sponsorship deals, joint venture activities, Public Finance Initiatives, landfill tax, through development contributions and contracts to deliver organisational objectives.
- 13.4 [External funding bids](#) must be sent to the Compliance Team for approval prior to the bid being submitted.
- 13.5 Once the bid has been approved, a copy must then be forwarded to the KCC External Funding Team.
- 13.6 Further guidance can be found on the [External Funding pages on KNET](#)

Section 14

Gifts & Hospitality

- 14.1 In order to safeguard both individuals and the County Council from accusations of corruption, a [Directorate Gifts & Hospitality Register](#) must be maintained.
- 14.2 As a general rule, offers of gifts and hospitality should be firmly but politely declined. Gifts received should be returned to the sender with an appropriately worded letter explaining why they cannot be accepted.
- 14.3 Very occasionally it may be appropriate for gifts or hospitality to be accepted. Where this is the case, written permission from the employee's supervisor must be sought.
- 14.4 All offers of gifts or hospitality, whether declined or accepted, must be entered onto the [directorate's register](#).
- 14.5 Further details are available in the 'Managing Performance and Conduct' section of the [Blue Book](#) (page L25).
- 14.6 In the event of a dispute, it is the employee's responsibility to ensure any gifts received have not been corruptly obtained.

Section 15

Journal Transfers

- 15.1 All requests for charges within KCC must be made by [journal transfer](#) rather than an invoice.
- 15.2 Paper journals are no longer used, as it is now done by uploading the request directly into Oracle.
- 15.3 To request a journal transfer an [ADI Template](#) must be completed. Guidance on how to complete this is available [here](#).

Section 16

Loyalty Cards

- 16.1 Many supermarkets, petrol stations and high street stores offer loyalty cards for customers as an incentive to purchase from them.
- 16.2 Under no circumstances should staff use personal loyalty cards to earn points when purchasing goods.
- 16.3 Cards must be used in the following way:
- card must be registered in the establishment's name, rather than to an individual
 - card must be registered at the establishment's address
 - card must be stored in a safe, preferably in the cash tin
 - vouchers / bonuses / points received must be used to offset future purchases for the establishment
- 16.4 Some stores offer additional points if certain goods are purchased, or more than one item of the same goods are purchased - *these incentives must not influence purchasing.*

Section 17

Payments to Schools

- 17.1 All payments to schools must be made via the Accounts Payable School Advances (APSA) system (more commonly known within the Directorate as the advances system) and **not through the KCC Accounts Payable (AP) system.**
- 17.2 The APSA system has a standard monthly payment date of around the 20th of the month, the timing of which is geared for a school's main monthly outgoing, their payroll. The APSA system also has the facility to make urgent payments on a daily basis although this is only used in specific circumstances. One of the strengths of APSA over the other payments methods is the additional information that can be provided to support the payment. In the majority of cases this will provide school based staff with the required information to enable them to process the payment without the need to make contact with someone in the LA.
- 17.3 Please note that as a general rule, "new" payments to schools will not be made during the months of January, February or March. Payments can only be made in these months if schools have been made aware in advance (via the APSA system) and will therefore have had appropriate time to plan their expenditure. The only exception will be payments for direct reimbursement of

costs previously incurred. This avoids payments impacting on schools reserves.

- 17.4 Requests for payments to schools should be e-mailed to [Finance Schools Advances – CFE](#)
- 17.5 Further details are available on KentTrustWeb: [Payments to Schools via the Advances System](#)

Section 18

Personal & Business Interests Register

- 18.1 Directorates are required to maintain a central register of staff personal and business interests (whether financial or non-financial) which may conflict with KCC's interests. A separate register is maintained by CED Personnel & Development for senior managers at Managing Director and Director / second tier level.
- 18.2 Full details are available in the 'Managing Performance and Conduct' section of the Blue Book (page L24) but in summary:
- 18.3 Employees must declare to an appropriate senior manager any financial and non-financial interests that may conflict with the County Council's interests.
- 18.4 Employees should declare to an appropriate senior manager, membership of any organisation, lodge, chapter, society, trust or regular gathering or meeting, which is not open to members of the public, or requires secrecy about its rules, membership or conduct.
- 18.5 Employees who have a direct or indirect financial interest in a contract shall not be supplied with or given access to any tender documents, contracts or other information relating to them, without the authority of the Managing Director.
- 18.6 Employees must advise a senior manager if they are declared bankrupt or are involved as a Director of a company which is wound up or put into voluntary liquidation if it may impact upon the employee's role and duties.

Section 19

Procurement

- 19.1 Spending money in the public sector is subject to numerous constraints, policies and legislation, both national and EU. The [Procurement Hub](#) on KNET is a 'one-stop shop' for anything to do with Procurement and the guidance contained within this area is available to ensure the correct procedures are followed by Kent County Council staff.

Section 20

Purchase Cards and Cash

- 20.1 Purchase cards are available to budget managers whose business requirements mean they need an alternative method for purchasing goods and services e.g. for mail order, telephone and internet purchases. Purchase cards are particularly useful where other purchasing methods are considered unworkable.
- 20.2 The cards give the user an easy way of making payment where there are no existing KCC procurement contracts, and where purchases fall outside the [mandated items](#).
- 20.3 The Purchase Card system should not be used to by-pass the Council's Accounts Payable System or Officers Expenses System.
- 20.4 It is the responsibility of the Cardholder and Approver, the budget manager to ensure that their operations are conducted, monitored and controlled in accordance with the [Purchase Card guidance](#) and the [County Council's Financial Regulations](#).
- 20.5 Full guidance on the use of purchase cards can be found [here](#).

Section 21

VAT & Income Tax

- 21.1 Guidance on VAT and Income tax can be found by [clicking here](#).

Section 22

Year End

22.1 [The financial year end procedures](#) are available on KentTrustWeb.

Section 23

Quick Links

Overarching Guidance

- [Financial Regulations](#)
- [Constitution of KCC](#)
- [Scheme of Delegation](#)

Accounts Receivable

- [AR01 Form](#)
- [Guidance on Completing AR01](#)
- [Reason Codes for Cancelling Invoices](#)

Asset Register

- [Asset Register Template & Disposal Form](#)
- [Asset Loan Register](#)
- [Asset Register Guidance](#)

CSS Parental Contribution

- [Guidance for Social Workers](#)
- [Notes for Social Workers](#)
- [Notes for Parents](#)
- [CSS Charges & Rates Payable](#)

Invoices

- [FDAP629 \(Accounts Payable\)](#)
- [Guidance on Completing FD629](#)
- [Data Capture Stamp](#)
- [Authorised Signatory Form](#)
- [New Supplier Request Form](#)

Journal Transfers

- [ADI Template](#)
- [Guidance on Completing the ADI Template](#)

Oracle Query Form

- [Oracle Query Form](#)

Commitment System

- [Commitment System Small - No Salaries](#)
- [Commitment System Small](#)
- [Commitment System Large](#)
- [Commitment System Guidance](#)

Consultants

- [Flow Chart](#)
- [Guidance](#)
- [Director Approval Form](#)
- [Completing the Director Approval Form](#)

Debt Management

- [Debt Management Policy](#)

External Funding

- [EF1 Form](#)
- [Guidance on Completing the EF1 Form](#)

Expenses

- [Officer's Expenses claim form](#)

Gifts & Hospitality

- [Guidance](#)
- [Register](#)

Imprest

- [IMPREST \(to be updated\)](#)

Journal Transfers

- [ADI Procedures](#)
- [ADI Template](#)

Loyalty Cards

- [Loyalty Cards](#)

Oracle

- [Query Form](#)
- [Guidance on Completing the Query Form](#)
- [List of Available Oracle Subjective Codes](#)

Payments to Schools via Advances System

- [Note on Making Payments to Schools](#)
- [Good Practice Guide](#)
- [Schools Advances Timetable 2011/2012](#)
- [Form to Complete to Make a Payment to a School](#)

Personal & Business Interests

- [Register](#)
- [Guidance](#)

Procurement

- [Spending the Council's Money](#)
- [Spending Mandate](#)

Purchase Cards

- [Purchase Card Procedures](#)
- [CFE Purchase Card Summary](#)
- [Purchase Card Application Form](#)
- [Purchase Card Requisition Form \(PC001\)](#)
- [Employee and Approver Agreement Form \(PC002\)](#)
- [eSolutions Cardholder Manual](#)
- [eSolutions Approver Manual](#)

- Purchase Card Transaction Log
- Cash Procedures
- Cash Log

- VAT
 - VAT Manual

- Year End
 - Year End