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APOLOGIES Committee Services
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CHIEF EXECUTIVE'S OFFICE
CHIEF EXECUTIVE
Fiona Marshall

22 January 2018

Dear Councillor

You are summoned to attend the meeting of the;

FINANCE AND CORPORATE SERVICES COMMITTEE

on **TUESDAY 30 JANUARY 2018 at 7.30 pm.**

in the Council Chamber. Maldon District Council Offices, Princes Road, Maldon.

A copy of the agenda is attached.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'F. R. Marshall', enclosed within a large, loopy circular flourish.

Chief Executive

COMMITTEE MEMBERSHIP

CHAIRMAN

Councillor D M Sismey

VICE-CHAIRMAN

Councillor I E Dobson

COUNCILLORS

Mrs B F Acevedo

J P F Archer

P G L Elliott

A S Fluker

M S Heard

Miss M R Lewis

Rev. A E J Shrimpton

Ex-officio non-voting Members:

Councillor Mark F L Durham CC

Councillor Brian S Beale MBE



AGENDA
FINANCE AND CORPORATE SERVICES COMMITTEE
TUESDAY 30 JANUARY 2018

1. **Chairman's notices (please see overleaf)**

2. **Apologies for Absence**

3. **Minutes of the last meeting** (Pages 7 - 188)

To confirm the Minutes of the meeting of the Finance and Corporate Services Committee held on 28 November 2017 (copy enclosed).

4. **Disclosure of Interest**

To disclose the existence and nature of any Disclosable Pecuniary Interests, other Pecuniary Interests or Non-Pecuniary Interests relating to items of business on the agenda having regard to paragraphs 6-8 inclusive of the Code of Conduct for Members.

(Members are reminded that they are also required to disclose any such interests as soon as they become aware should the need arise throughout the meeting).

5. **Public Participation**

To receive the views of members of the public on items of business to be considered by the Committee (please see below):

1. A period of ten minutes will be set aside.
2. An individual may speak for no more than two minutes and will not be allowed to distribute or display papers, plans, photographs or other materials.
3. Anyone wishing to speak must notify the Committee Clerk between 7.00pm and 7.20pm prior to the start of the meeting.

6. **Chairman's Good News Announcements**

7. **Corporate Health and Safety** (Pages 189 - 194)

To consider the report of the Director of Resources, (copy enclosed).

8. **Human Resources Statistics - Quarter Three 2017 / 18** (Pages 195 - 204)

To consider the report of the Director of Resources, (copy enclosed).

9. **Document Retention Policy** (Pages 205 - 278)
To consider the report of the Director of Resources, (copy enclosed).
10. **Annual Report on the Whistleblowing Policy** (Pages 279 - 288)
To consider the report Director of Resources, (copy enclosed).
11. **2017 / 18 to 2020 / 21 Capital Programme** (Pages 289 - 326)
To consider the report Director of Resources, (copy enclosed).
12. **Discretionary Fees and Charges** (Pages 327 - 346)
To consider the report Director of Resources, (copy enclosed).
13. **Revised 2017 / 18 Estimates, Original 2018 / 19 Budget Estimates and Council Tax 2018 / 19** (Pages 347 - 382)
To consider the report Director of Resources, (copy enclosed).
14. **Any other items of business that the Chairman of the Committee decides are urgent**
15. **Exclusion of the Public and Press**
To resolve that under Section 100A (4) of the Local Government Act 1972 the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Paragraphs 1, 2, 3 and 5 of Part 1 of Schedule 12A to the Act, and that this satisfies the public interest test.
16. **Market Site** (Pages 383 - 406)
To consider the report of the Director of Resources, (copy enclosed).
17. **Lease of Office Accommodation** (Pages 407 - 408)
To consider the report of the Director of Resources, (copy enclosed).
18. **Maldon Health Hub Project** (Pages 409 - 414)
To consider the report of the Chief Executive, (copy enclosed).

NOTICES

Sound Recording of Meeting

Please note that the Council will be recording any part of this meeting held in open session for subsequent publication on the Council's website. At the start of the meeting an announcement will be made about the sound recording. Members of the public attending the meeting with a view to speaking are deemed to be giving permission to be included in the recording.

Fire

In event of a fire, a siren will sound. Please use the fire exits marked with the green running man. The fire assembly point is outside the main entrance to the Council Offices. Please gather there and await further instruction.

Health and Safety

Please be advised of the different levels of flooring within the Council Chamber. There are steps behind the main horseshoe as well as to the side of the room.

Closed-Circuit Television (CCTV)

This meeting is being monitored and recorded by CCTV.

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**MINUTES of
FINANCE AND CORPORATE SERVICES COMMITTEE
28 NOVEMBER 2017**

PRESENT

Chairman	Councillor D M Sismey
Vice-Chairman	Councillor I E Dobson
Councillors	Mrs B F Acevedo, J P F Archer, P G L Elliott, A S Fluker, M S Heard and Miss M R Lewis
In attendance	Councillors E L Bamford, R G Boyce MBE, Mrs B D Harker and B E Harker

629. CHAIRMAN'S NOTICES

The Chairman drew attention to the list of notices published on the back of the agenda.

630. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors B S Beale MBE, M F L Durham CC and Rev. A E J Shrimpton.

631. MINUTES OF THE LAST MEETING

RESOLVED

- (i) that the Minutes of the meeting of the Committee held on 26 September 2017 be received.

Minute No. 477 – Market Site

In response to a request for a verbal update it was agreed that an update would be brought to the next meeting of this Committee.

RESOLVED

- (ii) that the Minutes of the meeting of the Committee held on 26 September 2017 be confirmed.

632. DISCLOSURE OF INTEREST

Councillor D M Sismey disclosed a prejudicial interest in Agenda Item 17 – Half Yearly Treasury Management as he was an employee of Goldman Sachs. He advised that he would leave the chamber for this item of business.

633. PUBLIC PARTICIPATION

No requests had been received.

634. CHAIRMAN'S GOOD NEWS ANNOUNCEMENTS

The Chairman advised that none had been brought to his attention.

635. CORPORATE HEALTH AND SAFETY

The Committee received the report of the Director of Resources on corporate health and safety activity for Quarter Two (1 July to 30 September 2017). A summary by Directorate and a description of the reported accidents and near misses were set out in the report. Appendix 1 to the report provided progress with the Health and Safety Action Plan for 2017 / 18.

It was noted that there had been very few accidents, work on the Action Plan for 2017 / 18 was progressing and a visit from the Health and Safety Executive had indicated that procedures around hand arm vibration may need improvement. In response to a question regarding and arm vibration, the Director of Customers and Community advised that this related to devices such as hedge trimmers etc.

RESOLVED

- (i) that the accident and incident statistics for quarter two be noted;
- (ii) that progress with the Health and Safety Action Plan for 2017 / 18 be noted.

636. STRATEGIC HUMAN RESOURCES UPDATE - QUARTER TWO 2017 / 18

The Committee received the report of the Director of Resources presenting human resource statistics for the period 1 July to 30 September 2017 (Quarter Two).

Statistics and updates relating to the following areas were detailed in the report:

- Labour Turnover;
- Job Vacancies;
- Agency Workers;
- Off payroll workers procedure;
- Grievance policy.
- Staff sickness levels;
- Workforce statistics – attached as Appendix 1 to the report;

- Organisational change;
- Employee assistance programme – utilisation project;
- Workforce development strategy – update on forward plan.

Members noted that the overall sickness figures for Quarter Two (Q2) had fallen from Quarter One (Q1).

In response to a question regarding the target set for sickness absence, the Director of Resources advised that this was set by managers and Directors at the beginning of the year and determined on what was felt to be realistic and stretching.

RESOLVED that the contents of the report are noted.

637. HALF YEARLY REVIEW OF PERFORMANCE

The Committee received the report of the Director of Resources supplying Members with details of performance against targets set for the half year. The report also outlined progress being achieved towards the corporate goals and the outcomes detailed in the Corporate Plan 2015 – 19 adopted by the Council in February 2015.

It was noted that the Corporate Leadership Team had held a quarterly performance and risk clinic to review and challenge performance, financial and risk information, where necessary. This report had also been considered by the Overview and Scrutiny Committee.

The half year position for each corporate goal was set out in Appendix 1 to the report and detailed key corporate activities assessed as being “behind schedule” or “at risk of not being achieved”. The appendix also showed those indicators which were at risk of not achieving the end of year target. A number of successes, achievements and concerns related to financial / corporate health issues were outlined in the report.

It was noted that good progress had been made on a number of activities which would help the Council achieve its overall desired outcomes and corporate goals. There were some activities considered at risk / behind schedule and therefore these might not be achieved within the timescales set.

In response to a number of questions and concerns raised regarding the North Heybridge Flood Alleviation Scheme being at risk and the Environment Agencies current position regarding this, the Chief Executive provided the Committee with an update following recent meetings. The work being undertaken by Officers to identify the final options available to the Council was highlighted. The Chief Executive agreed to provide Members with details of the meetings which had taken place with key stakeholders and to place notes of discussions on the corporate I Drive for Members’ information.

RESOLVED that Members comments and the report be noted.

638. DISCRETIONARY RATE RELIEF SCHEME AND APPROVAL OF ANNUAL RURAL SETTLEMENT LIST

The Committee considered the report of the Director of Customers and Community seeking Members' approval of the proposed Discretionary Non Domestic Rates Relief Scheme (attached as Appendix 1 to the report).

It was noted that the Government had announced a package to help businesses affected by significant increases in business rates as a result of the 2017 revaluation and details of these schemes were set out in Appendix 2 to the report. Members were advised that the Council had implemented two of the schemes and developed a policy with other Essex authorities in respect of the third.

RECOMMENDED that the proposed Discretionary Non Domestic Rate Relief Scheme (attached as **APPENDIX 1** to these Minutes) be approved.

639. LOCAL COUNCIL TAX SUPPORT SCHEME 2018 / 19

The Committee considered the report of the Director of Customers and Community providing an update on the cost and impact of the current 2017 / 18 Local Council Tax Support (LCTS) Scheme for the Maldon District. Members' approval was also sought for a substantially unchanged cost neutral scheme for 2018 / 19.

It was noted that a recent consultation exercise had been untaken and the key outcomes was set out in the report. The only change recommended to the LCTS Scheme for 2018 / 19 were for a cost of living increase in line with the rates proposed by the Department for Work and Pensions for pensioners.

RECOMMENDED

- (i) that a cost of living increase in line with the Department for Work and Pensions schemes be included in the Local Council Tax Support Scheme (LCTS) for 2018 / 19 for Pensioners only;
- (ii) that any legislative changes being introduced to the Housing Benefit Scheme for 2018 / 19 are mirrored in the Councils LCTS scheme to ensure consistency;
- (iii) that a disregard of low value income changes notified electronically by the Department of Work and Pensions be allowed for;
- (iv) that in all other respects the Local Council Tax Support Scheme and Hardship Scheme remain unchanged, and that this decision has been made following Members' careful reading of, and regard to the Equality Impact Assessment at **APPENDIX 2** to the Minutes.

640. ANNUAL REVIEW OF FINANCIAL REGULATIONS

The Committee considered the report of the Director of Resources seeking approval of revisions to the Financial Regulations as part of the regular annual review.

The changes to Financial Regulations were highlighted within the report and an updated version was attached as Appendix 1. It was noted that there were a number of additional policies and procedures relating to financial processes maintained by the Finance Team. Members were reminded of their request at the last meeting for procedure notes for debtors and creditors and these were attached as Appendix 2 and 3 to the report respectively.

In response to a question regarding not extending debts to those who have had previous debt with the Council, the Director of Resources advised that the Council could operate a list if this was the requirement of Members, but was not something currently done.

Councillor A S Fluker proposed that the Council should not extend credit to those persons whom had had previous debts to the Council written off. This proposal was duly seconded and agreed.

RECOMMENDED that subject to the above amendment, the Financial Regulations attached as **APPENDIX 3** to these Minutes, be approved.

641. PROPOSALS FOR CHANGE TO OFFICE OPENING TIME TO PUBLIC

The Committee considered the report of the Director of Customers and Community seeking Members' views on proposals to change the opening time of the Council offices to the public to create opportunities for improved staff engagement, communication and training.

The report set out a proposal to change the opening times of the office, the reasons behind this proposal, benefits to staff and three options for Members' consideration. It was noted that any changes would be delivered in collaboration with partners and publicised ahead of implementation to minimise impact to customers.

Some concern regarding the detail of this proposal was raised including the need to ensure that if agreed relevant training was taking place during the time created by the planned late opening. It was proposed and agreed that the Council implement a three month trial of later opening to the public (on a monthly basis).

RESOLVED that for a trial period of three months, the Council implement a monthly later opening to the public of the Council offices.

642. REPLACEMENT COMMISSIONING AND PROCUREMENT STRATEGY AND CONTRACT PROCEDURE RULES

The Committee considered the report of the Director of Resources seeking Members' approval of the Procurement Strategy (attached at Appendix A to the report) and Contract Procedure Rules (Appendix B) which had been updated and modified.

It was noted that the Commissioning and Procurement Strategy had been re-written to ensure it met the needs of the Authority and the report identified a number of requirements that had to be considered.

RECOMMENDED that the updated Commissioning and Procurement Strategy (attached as **APPENDIX 4** to these Minutes) and Contract Procedure Rules (**APPENDIX 5**) be agreed.

643. PROMENADE PARK, MALDON - INCOME SHARE FOR THE MALDON MUD RACE

The Committee considered the report of the Director of Customers and Community seeking Members view on a request from Maldon Mud Race Limited on the income share allowance from the parking charges for Promenade Park, Maldon during the 2017 Maldon Mud Race.

The report provided background information regarding previous arrangements for car parking income during the Mud Race. A request had been received from Maldon Mud Race Ltd that the income share from car parking from the 2017 event be extended from the previously agreed two hours before and after the start of the event. A copy of this request was attached at Appendix 1 to the report and the Maldon Mud Race Ltd current accounts were attached at Appendix 2.

Members were advised that the Community Services Committee had considered this request at its meeting on 29 August 2017 and it had recommended that

“the Finance and Corporate Services Committee not change the current policy in respect of the Maldon Mud Race, that being, car parking income received two hours before and after the start of the Maldon Mud Race 2017 is shared on a 50:50 basis with the Maldon Mud Race Ltd and reviewed on an annual basis.’

This item of business had been withdrawn at the last meeting of this Committee as accounts and returns had not been submitted by the Maldon Mud Race Ltd to companies house or the charities commissions. The Director of Resources advised that this had now taken place.

Following a discussion the Chairman put to the Committee that the recommendation of the Community Services Committee and set out in the report be agreed and policy be followed accordingly. This was duly agreed.

RESOLVED

- (i) that the comments from the Community Services Committee on the 29 August relating to this matter be noted;
- (ii) that current policy in respect of the Maldon Mud Race, that being car parking income received two hours before and after the start of the Maldon Mud Race 2017 be shared on a 50:50 basis with the Maldon Mud Race Limited and reviewed on an annual basis;
- (iii) that Officers inform Maldon Mud Race Limited that they must ensure their accounts are filed with Companies House before any future requests are made to the Council for financial assistance.

644. SUPPLEMENTARY ESTIMATES, VIREMENTS AND USE OF RESERVES - 1 AUGUST - 31 OCTOBER 2017

The Committee considered the report of the Director of Resources, reporting virements and supplementary estimates agreed under delegated powers and procurement exemptions granted.

Members were advised that there had been:

- one virement to fund continuing agency costs had been required for this period.
- one capital supplementary estimate to contribute towards a new Unisex Disability Changing Room at the Blackwater Leisure Centre had been granted .
- no procurement exemptions.
- one request to draw down £7,500 from the Repairs and Renewals reserve relating to the replacement of a hoist at the Blackwater Leisure Centre.

RESOLVED

- (i) that the supplementary estimate granted during the period, as detailed in paragraph 3.3 of the report, be noted;
- (ii) that the virement granted during the period, as detailed in paragraph 3.2 of the report, be noted;
- (iii) that the request to drawdown £7,500 from the Repairs and Renewals reserve to replace a hoist at Blackwater Leisure Centre be approved.

Following his earlier declaration Councillor D M Sismey left the chamber at this point.

IN THE CHAIR : COUNCILLOR I E DOBSON

645. HALF YEARLY TREASURY MANAGEMENT UPDATE

The Committee received the report of the Director of Resources reporting on the Council's investment activity for the first half of 2017 / 18 in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) and Accountancy Treasury Management code and the Council's Treasury Management Policies and Practices (TMPs).

The report detailed the Council's investment activity for both investments and instant access reserve accounts. Security of capital had remained the Council's main investment objective, which had been maintained by following the Council's counterparty policy.

Appendix 1 to the report had been prepared by Arlingclose (who provide treasury management consultancy and advice to the Council) and provided an overview of the external economic environment. The report outlined investment activity for April – September 2017.

The report provided Members with an update on Counterparty risk and projected investment income for the year. It was noted that the Council had complied with its Prudential Indicators for 2017 / 18 and this was detailed in Appendix 2 to the report.

Members were advised of a number of proposed amendments to the Treasury Management Strategy and these were detailed in Appendix 3 to the report. The investment strategy had also been updated to enable the Council's available funds to be invested to make better returns.

In response to a number of questions the Director of Resources provided Members with further information regarding the operational boundary for external debt, commercialisation and flexibility. The Director of Resources explained the reasons behind this report being brought to this Committee and how it allowed time for any amendments, if required, prior to consideration of the budget for 2018 / 19.

RESOLVED

- (i) that the Treasury Management report be noted for compliance purposes.

RECOMMENDED

- (ii) that the proposed amendment to the Treasury Management Strategy 2017 / 18 relating to Prudential Indicators for an operational boundary for external debt and an authorised limit for external debt, be approved;
- (iii) that the proposed amendments in relation to investment strategy (attached as **APPENDIX 6** to these Minutes) be approved.

Councillor Sismey returned to the Chamber.

IN THE CHAIR : COUNCILLOR D M SISMEY

646. BUDGETARY CONTROL (APRIL - SEPTEMBER 2017)

The Committee received the report of the Director of Resources providing Members with key financial information on the progress to date against the agreed budget. Full details were set out in the Appendices to the report.

It was noted that current financial performance to budget was at risk due to significant reductions in planning income. Members were advised that capital projects were progressing, with further projects to start within the Council's parks and open spaces on the later period of the financial year. Items within the programme would be reviewed as the year progresses and updated accordingly.

In response to a question regarding the number of persons using the splash park, the Director of Customers and Community advised that this could be provided to Members and on a monthly breakdown basis.

RESOLVED that the contents of the report be noted.

647. 2018 / 19 BUDGET PROPOSALS

The Committee considered the report of the Director of Resources setting out the proposals put forward by Officers for revenue growth, fees and charges policy, capital projects and the use of the repairs and renewals reserve prior to approval of the 2018 / 19 budget. It was noted that for all service areas the relevant programme Committee had considered the report prior to being reported to this Committee.

The report provided detailed information in respect of the following areas:

- Medium Term Financial Strategy (MTFS):
 - Collection Fund;
 - investment income;
 - income;
 - pension
- Revenue budget growth – Appendix A to the report detailed budget growth proposals for consideration and agreement on which items would move forward and included in the budget process.
- Fees and Charges – Appendix B showed the fees and charges policy for adoption and detailed any proposed amendments.
- Capital – Appendix C contained details of all 2018 / 19 project bids which had been categorised by Officers into three main groups.
- Repairs and Renewals – These were set out in Appendix D to the report.

Councillor A S Fluker declared an interest in this item of business and particularly in relation to the budget growth item regarding the Hythe Quay dredging as he was a Harbour Commissioner.

It was noted that the Community Services Committee had considered this report at its recent meeting and made a number of recommendations to this Committee which were set out in the report.

A lengthy debate ensued and in particular the following items were discussed:

- Budget Growth (Appendix A)
 - **Tree Officer / Consultant** – Members were advised that the Council required additional resource and expertise in this area to assist the Council with its management of trees etc. in the District.
 - **Business Food / Music Event** – The Director of Customers and Community reported that the team were working on a business case and the potential opportunity for combining such an event with, for example the Mud Race.
- Capital Programme (Appendix C)
 - **C5 - Commemoration of the Fallen from the Maldon District** – The Director of Customers and Community circulated at the meeting an indicative design of the memorial. Some concern was raised regarding the cost associated with this project and was questioned whether the Council should find external funding for it.

Councillor A S Fluker proposed that this project go ahead but only if 50% match funding (up to £25,000) was achieved. The Director of Customers and Community expressed concern regarding match funding for a project of this scale. He advised that Officers were currently working on the exact costs and suggested that a report on this and match funding could be brought to the January meeting of this Committee. Councillor R G Boyce provided the Committee with further details of the scheme and how he had been appointed as Forces Champion for this Council.

- **C7 - Upgrade PCs to Windows 10 Enterprise** – It was reported that Office 365 was a subscription service, although some Local Authorities were looking to move sums relating to this into revenue rather than capital. In response to a comment regarding the figures relating to ICT projects, the Director of Resources advised that she would ask the IT Manager to ensure that figures detailed were accurate. It was confirmed that all legacy systems would function on Windows 10.
- **C6 - Window Replacement** – It was commented that it was necessary to identify whether the windows could be repaired prior to replacement. The Committee commended the Council's caretakers for the work they did.
- Repairs and Renewals (Appendix D)
 - **D3 - Replacement Street Lights to LEDs** – The Director of Customers and Community advised that the business case was being completed and a discounted rate for LEDs being sought from suppliers. This information would be brought to the next meeting of the Committee.

Members agreed that further work on the Capital Projects was required and this would be brought to the next meeting of the Committee.

RESOLVED

- (i) that the revenue growth items (Appendix A to the report) be included for consideration in the 2018 / 19 budget;
- (ii) that the updated fees and charges policy areas for 2018 / 19 as outlined in Appendix B to the report be adopted.
- (iii) that the Repairs and renewals projects set out in Appendix D to the report be funded from the Repairs and Renewals reserve.
- (iv) that the Capital project bids set out in Appendix C to the report be updated and brought back for further consideration at the next meeting of the Committee.

648. COUNCIL TAX BASE 2018 / 19

The Committee considered the report of the Director of Resources relating to the Council Tax Base for 2018 / 19. It was noted that the Council had to notify its tax base calculations to Essex County Council, Essex Fire Authority, the Police and Crime Commissioner for Essex and Parish Councils by 31 January 2018.

It was explained that the tax base figure was an integral part of the calculations for setting the level of Council Tax. The detailed calculation of the relevant amounts for 2018 / 19 were shown in Appendix A to the report.

Members were informed that the tax base used for 2017 / 18 was 23,868.7. The proposed new figure represented an increase of 324.5 or 1.36%. This increase related to the number of new houses now on the valuation list.

RESOLVED

- (i) that the contents of the report be noted.

RECOMMENDED

- (ii) that in accordance with the Local Authorities (Calculation of Tax Base) Regulations 2012 the amount calculated by the Maldon District Council as its Council Tax Base for the year 2018 / 19 shall be set at 24,193.2.

There being no further items of business the Chairman closed the meeting at 8.55 pm.

D M SISMEY
CHAIRMAN

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Maldon District Council Policy for the granting of Discretionary Non-Domestic Rate Relief



Version Control

<i>Version</i>	<i>Version date</i>	<i>Revised by</i>	<i>Description</i>
1	June 2017	LM	Policy
2	June 2017	DA	Revisions
3	July 2017	LM	Revisions
4	July 2017	DA	Sign Off
5	October 2017	LM	Revisions MLM



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1.0 Purpose of the Policy

- 1.1 The purpose of this policy is to determine the level of discretionary relief and related areas to be granted to certain defined ratepayers within the Council's area.
- 1.2 The Local Government Finance Act 1988 and subsequent legislation requires the Council to grant mandatory relief for premises occupied by Charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Likewise, certain premises situated within a rural settlement area will be eligible for mandatory relief. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 1.3 In addition to the above, Central Government is keen that in certain cases, assistance should be provided to businesses who have had increases in their rate liability due to the revaluation of premises in April 2017. In these cases, and where the Council meets Central Government guidelines, grants are available under section 31 of the Local Government Act 2003.
- 1.4 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met. In the case of the new reliefs, some guidance has been issued by Central Government outlining actions expected to be taken by local authorities. This policy includes Government guidance where appropriate but also looks to target discretionary relief in line with the Council's priorities.
- 1.5 This document outlines the following areas:
- Details of the criteria for receiving Discretionary Reliefs for all relevant areas;
 - The Council's policy for the granting of all types of Discretionary Reliefs;
 - Guidance on granting and administering the reliefs and awards;
 - European Union requirements including provisions for State Aid; and
 - The Council's Scheme of Delegation.
- 1.6 Where organisations apply for relief they will be granted (or not granted) relief or reductions in line with the following policy.



2.0 Mandatory Relief - Legislative Background

Charity Relief

- 2.1 The powers relating to the granting of mandatory¹ and discretionary relief are given to the Council under the Local Government Finance Act 1988². Charities and Trustees for Charities are only liable to pay one fifth of the Non-Domestic Rates that would otherwise be payable where property is occupied and used wholly or mainly for charitable purposes. This amounts to mandatory relief of 80%. For the purposes of the Act, a charity is an organisation or trust established for charitable purposes, whether or not it is registered with the Charity Commission. The provision has been extended under the Local Government Act 2003 (effective from 1st April 2004) to registered Community Amateur Sports Clubs (CASCs). Full details of the mandatory provisions are given later within this policy.
- 2.2 In the case of charity shops, the premises must meet the criteria laid down by section 64 (10) of the Local Government Finance Act 1988 which states that the premises are to be treated as used for charitable purposes at any time it is wholly or mainly used for the sale of goods donated to the charity and the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity.
- 2.3 The Council has discretion to grant relief of up to a further 20% for these mandatory cases under its discretionary provisions.

Rural Rate Relief

- 2.4 From 1st April 1998, under powers originally granted to the Council by the Local Government and Rating Act 1997³, certain types of business in rural settlements, with a population below 3000 may qualify for mandatory rate relief of 50 per cent. Businesses that qualify for this relief are the sole general store and the sole post office in the settlement, provided it has a Rateable Value of up to £8500; any food shop with a Rateable Value of up to £8500; and the sole pub and the sole petrol station in the settlement provided it has a Rateable Value of up to £12500.
- 2.5 From 1st April 2017, Central Government has indicated that it wants all authorities to give 100% relief to premises that receive mandatory rural rate relief. The legislation enabling this will not be forthcoming until 2018 and therefore it has indicated that where the additional 50% is granted, a section 31 grant will be made available to the Council. This is dealt with further within this policy and the Council will automatically grant the additional 50% discretionary relief where appropriate
- 2.6 Where businesses in rural settlements have a Rateable Value of up to £16,500 **and** are not in receipt of mandatory relief, the Council may decide to give up to 100 per cent discretionary relief if it is satisfied

¹ S43 & S45 Local Government Finance Act 1988

² S47 & S48 Local Government Finance Act 1988

³ LGFA 1988, s.47, as amended by Sch. 1 to the Local Government and Rating Act 1997



that the business is of benefit to the community and having regard to the interests of its Council Taxpayers.



3.0 Discretionary Relief – Legislative Background

Introduction

- 3.1 The original purpose of discretionary relief was to provide assistance where the property does not qualify for mandatory relief, or to 'top' up cases where ratepayers already receive mandatory relief.
- 3.2 Over recent years and particularly since 2011, the discretionary relief provisions have been amended to allow authorities the flexibility to provide more assistance to businesses and organisations.
- 3.3 The range of bodies, which are eligible for discretionary rate relief, is wide and not all of the criteria laid down by the legislation will be applicable in each case.
- 3.4 Unlike mandatory relief, ratepayers are obliged to make a written application to the Council. The Council will expect all businesses to make applications in such a format as is required (which may vary from time to time) and for the business to provide such information and evidence as required in order to determine whether relief should be awarded.
- 3.5 The Council is obliged to consider carefully every application on its merits, taking into account the contribution that the organisation makes to the amenities within the authority's area. There is no statutory appeal process or Tribunal against any decision made by the Council although, as with any decision of a public authority, decisions can be reviewed by Judicial Review. The authority will however, upon request, review decisions made. Details of the internal review process are given within this policy.
- 3.6 Granting of the relief falls broadly into the following categories:
 - a. Discretionary Relief – Charities who already receive mandatory relief.
 - b. Discretionary Relief – Premises occupied by organisations not established or conducted for profit whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts **or** premises occupied by organisations not established or conducted for profit and wholly or mainly used for purposes recreation;
 - c. Discretionary Relief – Rural Rate relief - premises that already receive mandatory relief;
 - d. Discretionary Relief – Rural Rate relief - premises not receiving mandatory relief but of benefit to the local community and less than £16,500 RV;
 - e. Discretionary Relief – Granted under the Localism Act 2011 provisions;
 - f. Local Newspaper Relief (from 1st April 2017 for a period of two years);
 - g. Local Public House Relief (from April 2017 for a one year period);
 - h. Supporting Small Businesses Relief (from 1st April 2017 for a period of five years or until business pay their full rate charge or their transitional rate charge (calculated in accordance with the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016)); and
 - i. Discretionary Business Rates Relief Scheme (from 1st April 2017 for a period of up to four years)
- 3.7 The decision to grant or not to grant discretionary relief is a matter purely for the Council.



The Council's general approach to granting Discretionary Relief

- 3.8 In deciding which organisations should receive discretionary rate relief, the Council has considered the following factors and priorities:
- a. The awarding of relief will be in line with the Council's vision and values. Details can be found at
 - b. That any award should support business, charities, organisations and groups that help to retain services in the Council's area and not compete directly with existing businesses in an unfair manner;
 - c. It should help and encourage business, charities, organisations, groups and communities to become self-reliant;
 - d. Awarding discretionary relief should not distort competition or significantly change the provision of services within the Council's area;
 - e. Local organisations will be given priority over national organisations. Where requested, the organisation will need to supply the Council with clear evidence of **all** financial affairs (normally two full years) including, and most importantly, the amounts of monies raised, used and invested locally. This will be essential where the organisation is national in nature;
 - f. To enable appropriate organisations to start, develop or continue their activities, which deliver outcomes to the community and that also relate to the priorities of the Council, which without granting discretionary relief they would be unable to do;
 - g. To assist the Council in delivering services which could not be provided otherwise;
 - h. To enable the Council to determine the level of rate change in comparison with the organisation's financial situation; and
 - i. To ensure that the financial impact of awarding discretionary business rate relief is justified in terms of the local outcomes achieved by the organisation receiving it;
- 3.9 Where any reduction or remission is granted to a ratepayer under S49 Local Government Finance Act 1988 where hardship is proven to the Council, then there will be no requirement to grant Discretionary Rate Relief for that amount.
- 3.10 In certain cases, the order in which relief is granted is specified. Mandatory relief shall be granted in all cases where the criteria is met irrespective of whether discretionary relief can be granted or not.

The Council's approach to granting Government led Discretionary Relief schemes

- 3.11 Over the past few years, a number of schemes have been led by Central Government but without specific legislative changes. These are administered under S47 of the Local Government Finance Act 1988 and guidance is often provided. The Council is keen to support such initiatives especially where they are designed to help local businesses and will look to maximise both the reliefs given as well as maximise any grants receivable. However, the Council reserves the right to vary its approach where thought appropriate.





4.0 Effect on the Council's Finances

- 4.1 The granting of discretionary relief will, in the main, involve a cost to the Council. Since the change to the funding for Non-Domestic Rating in April 2013, the effect of the relief is complex.
- 4.2 Any amounts granted prior to 1st April 2013 and continuing since that date will be included in the Council's baseline within the Business Rates Retention Scheme. For any amounts granted for similar cases after 1st April 2013, the costs of the relief will be borne in accordance with the Business Rates Retention Scheme share namely 50% borne by Central Government, 40% by the Council and 10% by Essex County Council. This also applies where mandatory relief is granted.
- 4.3 Where Central Government leads an initiative, grants are often available through section 31 of the Local Government Act 2003. This is not automatic and Central Government will look to the Council to adopt the recommended approach when granting in these areas
- 4.4 The financial effects of discretionary reliefs covered by this policy are as follows:

Appendix	Relief Type	Granted after 1 st April 2013
	Charity Relief	
A	Discretionary relief granted to Mandatory Relief recipients	40% borne by the Council
B	Non-profit Making Organisations including Sports Clubs and societies	40% borne by the Council
	Rural Rate Relief	
C	50% Discretionary relief granted to Mandatory Rural Relief recipients	Section 31 Grant
D	Other premises within a rural settlement under £16500 RV	40% borne by the Council
	Localism	
E	Discretionary Relief granted to ratepayers generally and not covered by any other section	40% borne by the Council
	Local Newspaper Relief	
F	Discretionary Relief granted to local newspapers meeting the criteria (From 1 st April 2017 for a period of two years)	Section 31 Grant
	Public House Relief	
G	Discretionary Relief granted to public houses meeting the criteria (From 1 st April 2017 for a period of one year)	Section 31 Grant
	Supporting Small Business Relief	
H	Supporting Small Businesses Relief (from 1 st April 2017 for a period of up to five years if conditions are met)	Section 31 Grant



Appendix	Relief Type	Granted after 1 st April 2013
	Discretionary Business Rates Relief Scheme	
I	Discretionary Business Rates Relief Scheme (from 1 st April 2017 for a period of up to four years)	Section 31 Grant up to a maximum level set by Central Government. Once the maximum has been reached any additional amount is borne 40% by the Council
	S49 Hardship Relief	
J	Partial or full relief for cases of hardship where it would be reasonable to do so having due regard to the interests of council tax payers	40% borne by the Council



5.0 Discretionary Relief – EU State Aid requirements

- 5.1 European Union competition rules generally prohibit Government subsidies to businesses. Relief from taxes, including non-domestic rates, can constitute state aid. The Council must bear this in mind when granting discretionary rate relief.
- 5.2 Rate relief for charities and non-profit making bodies is not generally considered to be state aid, because the recipients are not in market competition with other businesses. However, where other bodies receive relief and are engaged in commercial activities or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid.
- 5.3 Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013)⁴. The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).
- 5.4 Where the relief to any one business is greater than the De Minimis level, then permission will need to be obtained from the European Commission. In such cases the matter will be referred to the Department for Communities and Local Government (DCLG) for advice and then referred back to the Council for consideration. It will be for the ratepayer to provide confirmation as to whether the State Aid provisions apply to them.
- 5.5 In all cases, where discretionary relief is to be granted or where liability is to be reduced, when making an application, ratepayers will be required to provide the Council with sufficient information to determine whether these provisions are applicable in their case.

⁴ <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>



6.0 Administration of Discretionary Relief

- 6.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief and reduction. This is essentially laid down by legislation⁵

Applications and Evidence

- 6.2 All reliefs must be applied for. Application forms are produced by the Council both in hard copy and electronic format. The relevant application forms available on line using the following links
- [General Discretionary application form](#)
 - [CASC, charities and not for profit additional questions](#)
- 6.3 Organisations are required to provide a completed application form plus any such evidence, documents, accounts (normally the last two years), financial statements etc. necessary to allow the Council to make a decision. Where insufficient information is provided, then no relief will be granted. In some cases, it may be necessary for officers to visit premises and we would expect organisations claiming relief to facilitate this where necessary.
- 6.4 Applications should initially be made to the Revenues and Benefits Services and will be determined in accordance with Section 7 of this policy.
- 6.5 **The Council will provide this service and provide guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.**

Granting of relief

- 6.6 In all cases, the Council will notify the ratepayer of decisions made.
- 6.7 Where an application is successful, then the following will be notified to them in writing:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted for a specified period, the date on which it will end. (It should be noted that reliefs are granted for the period specified in the appropriate Appendix and may vary from a day to a full financial year);
 - The new chargeable amount;
 - The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and

⁵ The Non-Domestic Rating (Discretionary Relief) Regulations 1989



- A requirement that the applicant should notify the Council of any change in circumstances that may affect entitlement to relief.
- 6.8 Where relief is not granted, then the following information is provided, again in writing:
- An explanation of the decision within the context of the Council's statutory duty; and
 - An explanation of the appeal rights (see below).
- 6.9 Discretionary relief is to be granted from the beginning of the financial year in which the decision is made or when liability begins whichever is the later. Since 1997 decisions can be made up to 6 months after the end of the financial year for which the application was made. In such cases, the Council *may* backdate its decision.
- 6.10 A decision to award discretionary relief and how much relief is given is normally only applicable to the financial year for which the application is made. However, the Council reserves the right to grant relief for any other period as appropriate.
- 6.11 A fresh application for discretionary relief will be necessary for each financial year **or** at such time-period as the Council determines.

Variation of a decision

- 6.12 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:
- Where the amount is to be increased due to a change in rate charge or a change in the Council's decision which increases the award – this will apply from a date determined by the Council as appropriate;
 - Where the amount is to increase for any other reason, it will take effect at the expiry of a financial year and so that at least one year's notice is given;
 - Where the amount is to be reduced due to a reduction in the rate charge or liability including any reduction in rateable value, awarding of another relief or exemption this will apply from the date of the decrease in rate charge; and
 - Where the amount is to be reduced for any other reason, it will take effect from a date determined by the Council as appropriate;
- 6.13 A decision may be revoked at any time however; a one year period of notice will be given and the change will take effect at the expiry of a financial year.

7.0 Scheme of Delegation

Granting, Varying, Reviewing and Revocation of Relief

- 7.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003 and the Localism Act 2011. However section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.
- 7.2 The Council's scheme of delegation allows for the Customers Officer to award, revise or revoke any discretionary relief applications. However, any application which is considered to be of a significant nature will be subject to consultation with the relevant executive or committee prior to final determination.
- 7.3 Applications that are refused will, on request, be reconsidered if additional supporting information is provided or the refusal is subsequently considered to be based on a misinterpretation of the application.

Reviews

- 7.4 The policy for granting relief will be reviewed annually or where there is a substantial change to the legislation or funding rules. At such time, a revised policy will be brought before the relevant committee of the Council.

Appeals

- 7.5 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any discretionary relief, the case will be reviewed by the Customers Manager(s). Where a decision is revised then the ratepayer shall be informed, likewise if the original decision is upheld.
- 7.6 Where the ratepayer wishes to appeal the decision of the Customer Manager (s) the case will be considered by the Section 151 officer or relevant Executive member whose decision on behalf of the Council will be final
- 7.7 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.



8.0 Reporting changes in circumstances

- 8.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief, to be reported as soon as possible. This will be important where the change would result in the amount of the award being reduced or cancelled e.g. where the premises comes unoccupied or is used for a purpose other than that determined by the Council as eligible for relief.
- 8.2 Where a change of circumstances is reported, the relief will, if appropriate, be revised or cancelled as appropriate. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

9.0 Fraud

- 9.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.



Appendix A

Discretionary Relief - Mandatory Relief recipients

Discretionary Relief – Mandatory Relief recipients

General Explanation

- A.1 S43 of the Local Government Finance Act 1988 allows mandatory relief (80%) to be granted on premises if the ratepayer is a charity or trustees for a charity and the premises are wholly or mainly used for charitable purposes. No charge is made in respect of unoccupied premises where it appears that *when next in use* it will be used wholly or mainly for those purposes.
- A.2 The legislation has been amended by the Local Government Act 2003 (effective from 1st April 2004) to include registered⁶ Community Amateur Sports Clubs (CASC). These organisations can now receive the mandatory (80%) relief.

Charity registration

- A.3 Charities are defined within the legislation as being an institution⁷ or other organisation established for charitable purposes only or by persons administering a trust established for charitable purposes only.
- A.4 The question as to whether an organisation is a charity may be resolved in the majority of cases by reference to the register of charities maintained by the Charity Commissioners under s.4 of the Charities Act 1960. Entry in the register is conclusive evidence. By definition, under the Non-Domestic Rating legislation, there is no actual need for an organisation to be a registered charity to receive the relief and this has been supported by litigation⁸, however in all cases the organisation must fall within the following categories:
- trusts for the relief of poverty;
 - trusts for the advancement of religion;
 - trusts for the advancement of education; and
 - trusts for other purposes beneficial to the community, but not falling under any of the preceding heads.
- A.5 Certain organisations are exempted from registration generally and are not required to make formal application to the Charity Commissioners these are:
- the Church Commissioners and any institution administered by them;
 - any registered society within the meaning of the Friendly Societies Acts of 1896 to 1974;
 - units of the Boy Scouts Association or the Girl Guides Association; and
 - voluntary schools within the meaning of the Education Acts of 1944 to 1980.
- A.6 The Council will consider charitable organisations, registered or not, for mandatory relief.

⁶ Registered with HMRC as a CASC

⁷ S67(10) Local Government Finance Act 1988

⁸ Income Tax Special Commissioners v Pemsell (1891)



Use of Premises - wholly or mainly used

- A.7 Irrespective of whether an organisation is registered as a charity or not, the premises **must** be wholly or mainly used for charitable purposes. This is essential if any relief (either mandatory or discretionary) is to be granted. In most cases this can be readily seen by inspection, but on occasions the Council has had to question the actual use to which the premises are to be put. In some cases, it will be necessary for the Council to inspect any premises fully.
- A.8 Guidance from the Department of Communities and Local Government (DCLG) has stated that in the case of 'mainly', at least 51% must be used for charitable purposes whether of that charity or of that and other charities
- A.9 The following part of this section gives details on typical uses where relief may be given plus additional criteria that have to be satisfied. The list is not exhaustive but gives clear guidance on premises for which mandatory relief can be granted *and therefore* premises which may be equally considered for discretionary rate relief.

Offices, administration and similar premises

- A.10 Premises used for administration of the Charity include:
- Offices;
 - Meeting Rooms; and
 - Conference Rooms.

Charity shops

- A.11 Charity shops are required to meet additional legislative criteria if they are to receive mandatory relief. Section 64 (10) of the Local Government Finance Act 1988 provides that a property is to be treated as being wholly or mainly used for charitable purposes at any time if, at the time, it is wholly or mainly used for the sale of goods donated to a charity and the proceeds of the sale of the goods (after any deduction of expenses) are applied for the purposes of the charity.
- A.12 In order to ascertain whether an organisation meets these requirements, inspections may be made by an officer of the Council when an application is received

Granting of Mandatory Relief - the Council's Policy

- A.13 Where the criteria for awarding mandatory relief are met, the rate charges shall be calculated in accordance with the legislation reducing the liability of ratepayers for each day that the criteria are met.



Charity Relief – Mandatory Relief recipients, the Council’s Policy for granting discretionary relief.

- A.14 The Council will consider applications for a discretionary rate relief top up from charities based on their own merits, on a case-by-case basis.
- A.15 In determining the application, the following matters will be taken in to consideration:
1. How the charity supports and links into the Council’s corporate vision and priorities;
 2. The purpose of the charity and the specific activity carried out within the premises for which the relief is requested; and
 3. Whether the charity operates at a local or national level and where appropriate, the local and national funding streams and financial position of the charity. The Council is keen to ensure that the organisation provides significant benefit to local residents.
- A16 The Council is keen to support businesses that have a critical role to play in the local economy and to assist the Council in meeting the Corporate aims and values.
- A.17 In the case of registered Community Amateur Sports Clubs, the key criteria in determining the application will be:
1. The ratepayer occupies the whole hereditament;
 2. Relief cannot be granted in respect of premises that are occupied by the Council or precepting authority;
 3. How the CASC supports and links into the Council’s corporate vision and priorities;
 4. The membership and fee structure, and whether the CASC is accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
 5. Membership numbers and the number and percentage of these members that are local residents;
 6. If the CASC has due regard to equality issues and if it actively encourages members from under-represented groups, for example black and minority ethnic residents, people over 50 and people with disabilities;
 7. Whether facilities are available to the wider community regardless of ability; and
 8. If the CASC runs a bar or food provision: the level of income from this activity and how this money is used; and whether the CASC operates at a local or national level and where appropriate, the local and national funding streams and financial position of the CASC.
- A.18 The Council wishes to support and enable appropriate businesses to start, develop and continue with their operations that deliver outcomes directly related to the Council’s aims and vision. In the main, this will be done through other means rather than granting discretionary relief. There may be occasions where applications are made for such relief or where a package of measures, including discretionary relief, are appropriate in supporting businesses. This would need to be in accordance with any limitations in respect of state aid.



Appendix B

Discretionary Relief - Non-Profit Making Organisations including Recreation



Discretionary Relief – Non-Profit Making Organisations including Recreation

General explanation

Non-Profit

- B.1 The legislation⁹ allows the Council to grant discretionary relief where the property is not an *excepted* one and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts.
- B.2 Relief cannot be granted to any premises occupied by the Council, or any town, parish council or major Precepting Authority (*excepted premises*).
- B.3 A number of issues arise from the term 'not established or conducted for profit'. This requires the Council to make enquiries as to the overall purpose of the organisation although if surpluses and such amounts are directed towards the furtherance or achievement of the objects of the organisation then it does not necessarily mean that the organisation was established or conducted for profit.¹⁰

Recreation Clubs

- B.4 Ideally all recreation clubs should be encouraged to apply for Community Amateur sports Club (CASC) status, which would automatically entitle them to 80% relief. The relief granted to CASCs is covered earlier within this policy.
- B.5 Recreation clubs can also apply to the Charity Commissioners for registration as a Charity (thereby falling under the mandatory provisions for 80% relief) where they meet the following conditions:
- a. The promotion of community participation in healthy recreation and by the provision of facilities for the playing of particular sports; and
 - b. The advancement of the physical education of young people not undergoing formal education.
- B.6 Where sports clubs do not meet the CASC requirement, and are not registered charities, discretionary relief can be granted (0-100%) where the property is not an *excepted* one, it is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit.

⁹ S47 Local Government Finance Act 1988



Definition of Recreation

B.7 Recreation is clearly defined by the Sports Council as any of the following¹¹

Aikido	Croquet	Kabaddi	Real Tennis	Tang Soo Do
American Football	Crossbow	Karate	Roller Hockey	Tenpin Bowling
Angling	Curling	Kendo	Roller Skating	Trampolining
Archery	Cycling	Korfball	Rounders	Triathlon
Arm Wrestling	Disability Sport	Lacrosse	Rowing	Tug of War
Association Football	Dragon Boat Racing	Lawn Tennis	Rugby League	Unihoc
Athletics	Equestrian	Life Saving	Rugby Union	Volleyball
Australian Rules Football	Fencing	Luge	Sailing	Water Skiing
Badminton	Fives	Modern Pentathlon	Sand/Land Yachting	Weightlifting
Ballooning	Flying	Motor Cycling	Shinty	Wrestling
Baseball	Gaelic Football	Motor Sports	Shooting	Yoga
Basketball	Gliding	Mountaineering	Skateboarding	
Baton Twirling	Golf	Movement, Dance, Exercise & Fitness	Skiing	
Biathlon	Gymnastics	Netball	Skipping	
Bicycle Polo	Handball	Orienteering	Snowboarding	
Billiards and Snooker	Hang/Para Gliding	Parachuting	Softball	
Bobsleigh	Highland Games	Petanque	Sombo Wrestling	
Boccia	Hockey	Polo	Squash	
Bowls	Horse Racing	Pony Trekking	Skater/Street Hockey	
Boxing	Hovering	Pool	Sub-Aqua	
Camogie	Hurling	Quoits	Surf Life Saving	
Canoeing	Ice Hockey	Racketball	Surfing	
Caving	Ice Skating	Rackets	Swimming & Diving	
Chinese Martial Arts	Jet Skiing	Raquetball	Table Tennis	
Cricket	Ju Jitsu	Rambling	Taekwondo	
	Judo			

Access to clubs

B.8 Guidance issued by the DCLG also requires the Council to consider access to clubs within the community before granting discretionary relief.

B.9 Membership should be open to all sections of the community. There may be legitimate restrictions placed on membership which relate for example to ability in sport or to the achievement of a standard in the field covered by the organisation or where the capacity of the facility is limited, but in general membership should not be exclusive or restrictive.

¹¹ Definition last reviewed by Sport England in 2002



- B.10 Membership rates should not be set at such a high level as to exclude the general community. However, membership fees may be payable at different rates that distinguish the different classes of membership such as juniors, adults, students, pensioners, players, non-players, employed and unemployed. In general, the club or organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access.
- B.11 The Council also asks the following question to help establish the level of access 'Does the organisation actively encourage membership from particular groups in the community e.g. young people, women, older age groups, persons with disability, ethnic minorities' etc.?'

Provision of facilities

- B.12 Clubs which provide training or education are encouraged, as are those who provide schemes for particular groups to develop their skills e.g. young people, the disabled, retired people.
- B.13 A number of organisations run a bar. The mere existence of a bar will not in itself be a reason for not granting relief. However, the Council focuses on the main purpose of the organisation. The Council is encouraged to examine the balance between playing and non-playing members.
- B.14 Within this area, the Council also considers whether the facilities provided relieve the Council of the need to do so, or enhance and supplement those that it does provide.

Discretionary Relief - Non-Profit Organisations including Recreation - the Council's Policy

- B.15 The Council will consider applications for discretionary rate relief from non-profit making organisations on their own merits on a case-by-case basis. In determining the application, the following matters will be taken in to consideration (The list is not exhaustive):
- How the organisation supports and links into the Council's corporate vision and priorities;
 - Whether the facilities provided include education and/or training for members as a whole or for special groups;
 - The extent to which the facilities provided reduce the demand for Council services or produce savings;
 - Any membership and fee structure and whether the facilities are accessible to all residents, including whether there are concessions for certain groups, for example people on a low income or young people under 18;
 - If covered by a membership scheme, membership numbers and the number and percentage of these members that are local residents; and
 - If the organisation has due regard to equality issues and if its facilities are used by all members of the community, for example black and minority ethnic residents, people over 50 and people with disabilities.
- B.16 The Council will also require additional financial information including:
- If the organisation runs a bar or food provision, the level of income from this activity and how this



money is used.; and

- Whether the organisation operates at a local or national level and where appropriate, the local and national funding streams and financial position of the organisation.



Appendix C

Discretionary Relief - Rural Rate Relief - Mandatory Relief recipients



Discretionary Relief - Rural Rate Relief - Mandatory Relief recipients

What are the qualifying criteria for Mandatory Relief?

- C.1 For a Post Office or General Store to be entitled to 50% Mandatory Relief, all the following criteria must be met:
- The Rateable Value of the property must not exceed £8,500 (from 1 April 2010);
 - The property must be used as a Post Office or a General Store (see below for definition), or both;
 - The property must be the only Post Office or the only General Store within the Rural Settlement.
- C.2 For a Public House or Petrol Filling Station to be entitled to 50% Mandatory Relief, all the following criteria must be met:
- The Rateable Value of the property must not exceed £12,500 from 1 April 2010);
 - The property must be used as a Public House (see below for definition) or a Petrol Filling Station (see below for definition); and
 - The property must be the only Public House or the only Petrol Filling Station within the Rural Settlement.
- C.3 For a village food shop to be entitled to 50% Mandatory Relief, all the following criteria must be met:
- The Rateable Value of the property must not exceed £8,500 from 1 April 2010); and
 - The property must be used as a shop selling mainly food (see below for definition).

What rural settlements exist within the Maldon District Council's area?

- C.4 The following are deemed to be rural settlements within the District Council's area:

Althorne – North	Althorne _ South	Asheldham
Bradwell-On-Sea	Bradwell Waterside	
Cold Norton		
Dengie		
Goldhanger	Great Braxted	Great Totham – North
Great Totham -South		
Hazeleigh	Heybridge Basin	
Langford	Latchingdon	Little Braxted
Little Totham		
Mundon		
North Fambridge -North	North Fambridge -South	
Purleigh		
St. Lawrence	Steeple	Stow Maries
Tillingham	Tollesbury	Tolleshunt D'arcy
Tolleshunt Knights	Tolleshunt Major	
Ulting		
Wickham Bishops	Woodham Mortimer	Woodham Walter



What is the definition of a General Store?

- C.5 For the purposes of Rural Rate Relief, 'General Store' means a business or trade, which wholly or mainly sells by retail both food (other than confectionery) for human consumption and general household goods. Where there are two or more General Stores within the same Rural Settlement, none can qualify for Mandatory Relief on that basis, although if one of them functions as a Post Office or a Food Shop relief may be claimed independently on that ground. However, both a General Store and a Post Office in the same Rural Settlement will qualify for Mandatory Relief, provided that, they both meet the criteria. Although a General Store or a Post Office may not meet the criteria for Mandatory Relief, they may still be eligible to apply for Discretionary Relief.

What is the definition of a Public House?

- C.6 For the purposes of Rural Rate Relief, 'Public House' means any premises as defined in the Licensing Act 2003, which has a premises license authorising sale by retail of alcohol for consumption on the premises. In addition, the premises must be used principally for retail sales of alcohol to members of the public for consumption on the premises, and sales must not be subject to the condition that buyers reside at or consume food on the premises.

What is the definition of a Petrol Filling Station?

- C.7 For the purposes of Rural Rate Relief, 'Petrol Filling Station' means premises where petrol or other automotive fuels are sold retail to the general public for fuelling motor vehicles intended or adapted for use on roads

What is the definition of a Food Shop?

- C.8 For the purpose of Rural Rate Relief, 'Food Shop' means a trade or business consisting wholly or mainly of the sale by retail of food for human consumption (excluding confectionery and catering – in this context catering means any supply of food for consumption on the premises on which it is supplied and any supply of hot food for consumption off the premises). This definition may also include shops, which sell mainly household foods and which may partly also sell hot take away food or food consumed on the premises. But shops whose main business is a restaurant, tearoom, take-away, or confectionery sales are not food shops and so will not qualify for mandatory relief.

What are the qualifying criteria for Discretionary Relief?

- C.9 The Council may grant up to 50% Discretionary Relief in respect of any property which qualifies for 50% Mandatory Relief and the Council may also grant up to 100% Discretionary Relief to any rural business which does not meet the mandatory provisions. It should be noted that for 2017 onwards Central Government has requested that Council grant 50% discretionary relief to all ratepayers who receive 50% mandatory rural rate relief.

Rural Rate Relief – Mandatory Relief recipients, the Council's Policy for granting discretionary relief.



-
- C.10 As Central Government has requested and fully funds any additional relief granted to ratepayers who receive mandatory rural rate relief, the Council will automatically grant the additional 50% until such time as primarily legislation is changed.



Appendix D

Discretionary Relief - Premises within Rural Settlements



Discretionary Relief – Premises within Rural Settlements

- D.1 In addition to having the ability to grant discretionary relief to those in receipt of mandatory relief, the Local Government and Rating Act 1997 allows discretionary relief of up to 100% to be granted where the rateable value is £16500 or less and:
- a. Property is used for purposes which are of benefit to the local community; and
 - b. It would be reasonable for the billing authority to award relief, having regards to the Council's Council Taxpayers.
- D.2 As with most discretionary relief, part of the cost, is met by Central Government and the balance from local sources.
- D.3 The main criteria for granting discretionary relief in respect of rural rate relief is that premises are used to benefit the local community.

Benefit to the local community

- D.4 Whilst each application for the relief will be considered on its own merits, there are certain factors which weigh heavily in the decision-making process. It is this Council's belief that the spirit of the legislation is to assist businesses and amenities, which contribute significantly to the quality of life of the people who have their main home in the Rural Settlement.
- D.5 To be successful for consideration, a business must show that its existence is a significant benefit to the local community with the majority of local residents directly benefiting from services or facilities provided by that business

Rural Rate Relief – the Council's Policy for granting discretionary relief.

- D.6 The Council will also consider applications for a discretionary rural rate relief from all ratepayers, not entitled to mandatory relief up to a maximum of 100%.
- D.7 In determining the application the following matters will be taken in to consideration:
- The granting of any discretionary relief will be essential in ensuring the viability of any business within the rural settlement;
 - The granting of any discretionary relief is proportionate given the level of any business rates charged compared with the overall turnover of the business;
 - The granting of any discretionary relief will assist the business in continuing to be viable and / or prevent the business from failing;
 - The business is considered by the Council to be essential to the community and that any reduction or withdrawal of the business will have a serious detrimental effect on the rural settlement;



-
- The granting of any discretionary relief is reasonable having regard to the effect on taxpayers of the District.



Appendix E

Discretionary Relief - Localism Act 2011



Discretionary Relief – Localism Act 2011

General explanation

- E.1 Section 69 of the Localism Act 2011 amended Section 47 of the Local Government Finance Act 1988. These provisions allow all Councils to grant discretionary relief in **any** circumstances where it feels fit having regards to the effect on the Council Tax payers of its area.
- E.2 The provisions are designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to Council Tax payers.

Discretionary Relief – Localism – the Council's Policy

- E.3 Applications will be considered from any ratepayer who wishes to apply. However, where a ratepayer is suffering hardship or severe difficulties in paying their rates liability then relief can be granted under the existing provisions as laid down by Section 49 of the Local Government Finance Act 1988. There will be no requirement to grant relief in such cases under the Council's discretionary relief policy.
- E.4 Any ratepayer applying for discretionary rate relief under these provisions and who does not meet the criteria for existing relief (charities, non-profit making organisations etc.) must meet **all** of the following criteria and the amount of relief granted will be dependant on the following key factors:
- a. The ratepayer **must not** be entitled to mandatory rate relief (Charity or Rural Rate Relief);
 - b. The ratepayer **must not** be entitled to Central Government funded reliefs;
 - c. The ratepayer **must not** be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar;
 - d. The ratepayer **must** occupy the premises (no discretionary rate relief will be granted for unoccupied premises);
 - e. The premises and organisation **must** be of *significant* benefit to residents of the Council's area;
 - f. The premises and organisation **must** relieve the Council of providing similar facilities;
 - g. The ratepayer **must**;
 - a. Provide facilities to certain priority groups such as elderly, disabled, minority groups, disadvantaged groups; **or**
 - b. Provide *significant* employment or employment opportunities to residents of the Council; **or**
 - c. Provide the residents of the area with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation;
 - h. The ratepayer **must** demonstrate that assistance (provided by the discretionary rate relief) will be for a *short time only* **and** that any business / operation is financially viable in the medium and long term;
 - i. whether the premises occupied are considered to be reasonable having regard to the size and location of the premises, the size and nature of the organisation, and the use being made of the premises by the organisation; **and**



- j. The ratepayer **must** show that the activities of the organisation are consistent with the Council's core values and priorities.
- E.5 Where a ratepayer can demonstrate that **all** of the above criteria are met, relief will be considered for initially a short period.
- E.6 A formal application from the ratepayer will be required in each case and any relief will be granted in line with State Aid requirements as specified within section 6 of this policy.



Appendix F

Local Newspaper Relief



General Explanation

- F.1 This is a temporary relief for 2017-18 and 2018-19 and the Government is not changing the legislation around the reliefs available to these properties. Central Government will reimburse local authorities that use their discretionary relief powers (under section 47(3)) of the Local Government Finance Act 1988 to grant relief in line with the eligibility criteria set out in this guidance.
- F.2 The Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.

Eligibility criteria

- F.3 The scheme will provide a £1,500 relief for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament, for two years from 1 April 2017.

Local Newspapers

- F.4 The relief is to be specifically for local newspapers and by that, the Council means what would be considered a "traditional local newspaper." The relief will not be available to magazines.

Office Space

- F.5 The hereditament **must** be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.

Amount of Relief

- F.6 The amount of relief is limited to a maximum of one discount per newspaper title (e.g. per newspaper name) **AND** per hereditament. As with all discretionary rate relief, any grant will be subject to State Aid limits as defined within section 6 of this policy.

Local Newspaper Relief - the Council's policy for granting discretionary relief.

- F.7 The Council has decided to grant relief strictly in accordance with Central Government guidelines.



Appendix G

Supporting Small Businesses Relief

General Explanation

- G.1 Central Government has increased the thresholds for Small Business Rate Relief from 1 April 2017 to £12,000 for the 100% relief and £15,000 for the tapered relief. They have also allowed rural rate relief to be granted up to 100% using S47 of the Local Government Finance Act 1988 as a top up to the mandatory level of 50%, albeit that the rateable value limits have not been changes in respect of rural hereditaments (see section D of this policy). Unfortunately, despite these changes, some small businesses and businesses in rural areas may lose their entitlement to the relief due to increases in Rateable Value through the revaluation on 1st April 2017.
- G.2 The transitional relief scheme (provided under the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2016 No. 1265) does not provide support in respect of changes in reliefs. Therefore, those ratepayers who have lost some or all of their small business or rural rate relief may face large percentage increases in bills from 1 April 2017.
- G.3 In view of this, Central Government announced that a new scheme of relief would be made available to those ratepayers facing large increases as a result of the loss of small business or rural rate relief due to the revaluation. All authorities are encouraged to grant the relief in accordance with the guidelines laid down by Central Government and if granted strictly in accordance with guidance, the Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.
- G.4 The relief is known as the 'Supporting Small Businesses Scheme'

Who is eligible for the relief and how much relief will be available?

- G.5 The Supporting Small Businesses relief will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their small business or rural rate relief and, as a result, are facing large increases in their bills.
- G.6 To support these ratepayers, the Supporting Small Businesses relief will ensure that the increase per year in the bills of these ratepayers is limited **to the greater of:**
- a. a percentage increase per annum. of 5%, 7.5%, 10%, 15% and 15% 2017/18 to 2021/22 all plus inflation. (Unlike the transitional relief scheme under the Chargeable Amount regulations), for the first year of the scheme the percentage increase is taken against the bill for 31 March 2017 after small business rate relief or rural rate relief; **or**
 - b. a cash value of £600 per year (£50 per month).
- G.7 This cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016/17 after small business rate relief are brought into paying something.
- G.8 In the first year of the scheme, this means all ratepayers losing some or all of their small business



rate relief or rural rate relief will see the increase in their bill capped at £600. The cash minimum increase is £600 per year thereafter. This means that ratepayers who in 2016/17 paid nothing under small business rate relief and are losing all of their entitlement to relief (i.e. moving from £6,000 rateable value or less to more than £15,000) would under this scheme be paying £3,000 in year 5.

- G.9 The Government has also decided that those on the Supporting Small Businesses relief scheme whose 2017 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund small business rate relief while they are eligible for the Supporting Small Businesses relief scheme.
- G.10 Ratepayers will remain in the Supporting Small Businesses relief scheme for either 5 years or until they reach the bill they would have paid without the scheme (this would be the charge payable as their true rates payable or the charge calculated under the Non-Domestic Rating (Chargeable Amounts)(England) Regulations 2016).
- G.11 A change of ratepayer will not affect eligibility for the Supporting Small Businesses relief scheme **but** eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.
- G.12 The rules for state aid (as detailed in section 6 of this policy) shall apply when considering Supporting Small Businesses Relief.

Recalculation of relief

- G.13 The amount of relief awarded under the Supporting Small Businesses relief scheme will be recalculated in the event of a change of circumstances including the following:
- This could include, for example, a backdated change to the rateable value or the hereditament; or
 - The awarding of another relief.
- G.14 The Council will, in effect, calculate the award on a daily basis taking into account the above, and the relief will be re-calculated if the rateable value changes.

Other Reliefs

- G.15 Hereditaments eligible for charity or Community Amateur Sports Club relief or hereditaments which are unoccupied are not eligible for Supporting Small Businesses Relief. Likewise, the same principle applies to properties for which a Section 44A certificate has been granted (apportionment of rateable values for partly occupied properties). The presence of a section 44A certificate will not further reduce the bill found under the Supporting Small Business scheme.
- G.16 In accordance with Central Government guidelines, all other discretionary reliefs, will be considered **after** the application of Supporting Small Businesses relief.



Supporting Small Businesses Relief - the Council's policy for granting discretionary relief.

G.17 The Council has decided to grant relief strictly in accordance with Central Government guidelines



Appendix H

Public House Relief



General Explanation

- H.1 This is a temporary relief for 2017-18 and the Government is not changing the legislation around the reliefs available to premises. Central Government will reimburse local authorities that use their discretionary relief powers (under section 47(3)) of the Local Government Finance Act 1988) to grant £1000 relief in line with the eligibility criteria set out in guidance to be produced by Central Government
- H.2 Central Government guidelines have been issued and it has been established that any amount granted will be reimbursed by a section 31 grant.

Eligibility criteria

- H.3 The Council's policy, in line with Central Government requirements, will provide a relief of £1,000 relief for one year only (1st April 2017 to 31st March 2018) for all eligible public houses who have a rateable value of less than £100,000 on 1st April 2017.
- H.4 The definition of a 'Public House' means any premises as defined in the Licensing Act 2003, which has a premises license authorising sale by retail of alcohol for consumption on the premises. In addition, the premises **must** be used principally for retail sales of alcohol to members of the public for consumption on the premises, and sales must not be subject to the condition that buyers reside at or consume food on the premises.
- H.5 It will be for the Council to decide whether any premises falls within the definition give in the above paragraph. No relief shall be given where the premises are unoccupied.

Other Reliefs

- H.4 Pubic House relief will be granted after applying any other mandatory reliefs and reductions

Public House Relief – the Council's policy for granting discretionary relief.

- H.5 The Council has decided to grant relief strictly in accordance with Central Government guidelines.



Appendix I

Discretionary Business Rate Relief Scheme



General Explanation

- I.1 In March 2017, Central Government announced that it would make available a discretionary fund of £300 million over four years from 2017-18 to support those businesses that face the steepest increases in their business rates bills as a result of the revaluation. Government determined that Councils would be best placed to determine how this fund should be targeted and administered to support those businesses and locations within their area that are in the greatest need.
- I.2 Every authority within England is to be provided with a share of a £300 million fund to support their local businesses. This is to be administered through billing authorities' discretionary relief powers under section 47 of the Local Government Act 1988.
- I.3 Government also believes that local authorities are best placed to judge the particular circumstances of local ratepayers and direct the funding where it is most needed to support local economies.
- I.4 The funding is not provided equally over the four-year period but in the following approximate proportions:
- Year 1 (2017/18) 58%
- Year 2 (2018/19) 28%
- Year 3 (2019/20) 12%
- Year 4 (2020/21) 2%
- I.5 Councils will be compensated for any relief granted under section 31 of the Local Government Act 2003. The Government has decided that any underspend **cannot** be 'vired' from one year to the next.
- I.6 A key criteria of reimbursement will be that all Billing Authorities will consult with major precepting authorities when formulating their schemes.
- 1.7 The financial effects to the Council of the Discretionary Business Rates Relief Scheme are shown in the following table

Amount of discretionary fund awarded (£000s) - Maldon District Council			
2017-18	2018-19	2019-20	2020-21
115	56	23	3



Consultation

- I.8 The Council has consulted with the major preceptors in relation to this scheme and has taken their comments into account when determining the eligibility criteria. This is an essential part of the Discretionary Business Rates Relief Scheme and is in line with the grant determination issued by the Department of Communities and Local Government (DCLG) No.31/3071.
- I.9 The grant determination states that a condition of the fund is that consultation is undertaken with 'relevant authorities'. Relevant authorities for the purposes of this scheme means:
- a. Any major precepting authority; and
 - b. Any combined authority.
- I.10 In the case of the District Council the major precepting authorities have been consulted namely:
- a. Essex County Council
 - b. The Police and Crime Commissioner for Essex; and
 - c. Essex Fire and Rescue Service.

State Aid

- I.11 The rules relating to State Aid (as defined within section 6 of this policy) apply. The Council will ensure full compliance in this area to ensure that relief can be given to the most deserving ratepayers.

Decisions by the Council

- I.12 Decisions by the Council are made directly in line with the Scheme of Delegation as outlined within section 7 of this policy. Any decision to award relief under this scheme will follow the core principles of the Council's discretionary relief policy as defined by section 3.8.
- I.13 It should be noted that whilst the funding from Central Government for Discretionary Business Rate Relief Scheme is limited, the decision of the Council whether to award any relief under this scheme **will not take account** of the level of any funding.

Discretionary Business Rate Relief Scheme- the Council's policy for granting discretionary relief.

Applications for relief under this scheme

- I.14 The Council is keen to identify ratepayers who may qualify for the relief and as such will look to encourage certain ratepayers to apply. The Council will look to simplify the application process wherever possible, but it will expect any ratepayers to provide such information as is required by the Council to support their application.

Discretionary Business Rate Relief Scheme- the Council's policy for granting discretionary relief.

- I.15 The Council has decided that relief under the scheme will be awarded using the following criteria:
- a. Priority will be given to businesses with a new rateable value of between £12,000 and £50,000;
 - b. Priority will be given where rates that are payable increase by more than 20% in 2017-18 (due to revaluation) after any reliefs have been granted;
 - c. The ratepayer must:
 - have had an occupied rates liability during the period 1st April 2016 to 31st March 2017;
 - have been trading from the premises;
 - not have qualified for Mandatory Charity Relief or Supporting Small Business Relief scheme;
 - not have received State Aid in a three-year period, including the current year, in excess of €200,000 euros;
 - not have more than two occupied rateable properties in the United Kingdom
 - d. Relief will be recalculated if there is a rateable value reduction or if another relief is applied that affects liability, or there is any other change in liability;
 - e. Relief will not apply where properties are entered into the list retrospectively
- I.16 Any business can apply, if they meet the criteria in the policy however priority for the allocation of the funding will be given to support small to medium retail businesses.

Amount of Relief

- I.17 The amount of relief is tapered and will be calculated as follows:
- 2017/18**
The award will be up to £1000 where the ratepayer meets the criteria in I.15
- Future years**
To be determined by the authority

Applications for relief under this scheme

- I.18 The Council is keen to identify ratepayers who may qualify for the relief and as such will look to encourage certain ratepayers to apply. The Council will look to simplify the application process wherever possible, but it will expect any ratepayers to provide such information as is required by the Council to support their application

Variation and amendment of relief under the scheme

- I.19 As with all reliefs, the amount of relief awarded under the Discretionary Businesses Rates relief scheme will be recalculated in the event of a change of circumstances. This will include, for example, a



backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year.

- I.20 The Non-Domestic Rating (Discretionary Relief) Regulations 1989 (S.I. 1989/1059) requires the Council to provide ratepayers with at least one year's notice in writing before any decision to revoke or vary a decision so as to increase the amount the ratepayer has to pay takes effect. Such a revocation or variation of a decision can only take effect at the end of a financial year. But within these regulations, the Council may still make decisions which are conditional upon eligibility criteria or rules for calculating relief which allow the amount of relief to be amended within the year to reflect changing circumstances.



Appendix J

Section 49 - Hardship Relief



Section 49 – Hardship Relief

General explanation

- J.1 The Council is able to exercise its discretion under Section 49 of the Local Government Finance Act 1988 to provide either partial or full relief for non-domestic rate payments in cases of hardship where it would be reasonable to do so having due regard to the interests of council tax payers in general.

Section 49 Hardship Relief – the Council's Policy

- J.2 The Council will consider applications for hardship relief from individuals and organisations based on their own merits on a case-by-case basis. The Customer Manager (s) will consider applications. Application forms are available at the following links:

- [General Discretionary application form](#)
- [Hardship Discretionary additional questions](#)

- J.3 In making decisions on whether to award the relief the Council takes into account the following criteria (not listed in any priority):

- Any reduction or remission of rates on the grounds of hardship should be the exception rather than the rule;
- Any reduction of the rates must be shown to be significant to the future viability of the business;
- The business must continue to trade;
- Cash flow forecasts for a minimum of the next twelve months must be provided together with a comprehensive Business Plan incorporating a brief history of the business;
- The test of "hardship" is not strictly confined to financial hardship and that this, in itself, is not a deciding factor;
- The loss of the business would reduce amenities of an area if it is the sole provider of a service in the area;
- Details of any state aid, grants or subsidies either from central or local government over the previous three years;
- The loss of the business would worsen the employment prospects in the area;
- The interests of the Council Tax payers of the area would be best served by awarding the relief;
- The business must demonstrate how it is beneficial to the local community and why it is currently suffering financial hardship;
- The business provides employment to local residents in an area where employment opportunities are limited;
- Independent advice given by banks or financial advisors should be sought to demonstrate the future viability of the business;
- Applications will only be considered where signed by the ratepayer, or, where an organisation is the ratepayer, an appropriately authorised representative of the organisation; and
- The ratepayer will provide additional information as deemed necessary by the Council to be essential in order for a fair evaluation of the application.

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Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

Title Council Tax Support scheme for 2018 / 19	Date November 2017	Officer Preparing Al Morrell
1. Background		
<p>1.1 Description of proposal / policy / service (Including aims, outcomes and in the case of an existing service how long it has been delivered in its current format)</p> <p>Council Tax Support aims to help people with low incomes to meet their Council Tax obligations, covering payment of Council Tax and Discounting of Council Tax</p> <p>The aim of Council Tax Support is</p> <ul style="list-style-type: none"> • To have a fair and equitable scheme • To maintain support for particularly vulnerable people within the constraints imposed by Government policy <p>The service areas or partner agencies involved are</p> <ul style="list-style-type: none"> • Maldon District Council • Any authority that can levy a charge to contribute to Council tax • Essex authorities who are sharing the scheme • All Essex precepting authorities • Department for Work and Pensions • Department for Communities and Local Government 		
<p>1.2 Who are the users of the proposal / policy / service (Refer to data held about the users of the service i.e. numbers of users, demographic breakdown. Having this information is important to understand which sectors of the community might be affected. If that is not available refer to the demographic data held on the intranet.)</p> <p>Broadly, this affects those liable for Council Tax within the District and adults on a low income with low savings</p> <p>There are 3382 Council Tax Support Claimants* of which 1528 are working age. The breakdown of which is as follows (*as at 1 October 2017)</p>		

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

2017/18	All Groups	3382
	Elderly (Total)	1854
	Working Age (Total)	1528
4	Elderly-Passported	1094
6	Elderly-Non-Passported	760
7	Working Age-Passported-War Pensioners	0
9	Working Age-Passported-Severe Disability	148
11	Working Age-Passported-Enhanced Disability	145
13	Working Age-Passported-Disability	35
15	Working Age-Passported-Carer	80
17	Working Age-Passported-Disabled Child Premium	8
19	Working Age-Passported-Lone Parent Child Under 5	132
21	Working Age-Passported-Child Under 5	26
23	Working Age-Passported-Family Premium - 5 and Above	0
25	Working Age-Passported-Family Premium - 4 Child	4
27	Working Age-Passported-Family Premium - 3 Child	10
29	Working Age-Passported-Family Premium - 2 Child	36
31	Working Age-Passported-Family Premium - 1 Child	58
33	Working Age-Passported-Family Premium	11
35	Working Age-Passported-Working	2
37	Working Age-Passported-Non Dependant	60
39	Working Age-Passported-Other	273
41	Working Age-Non-Passported-War Pensioners	2
43	Working Age-Non-Passported-Severe Disability	33
45	Working Age-Non-Passported-Enhanced Disability	53
47	Working Age-Non-Passported-Disability	21
49	Working Age-Non-Passported-Carer	23
51	Working Age-Non-Passported-Disabled Child Premium	4
53	Working Age-Non-Passported-Lone Parent Child Under 5	37
55	Working Age-Non-Passported-Child Under 5	44
57	Working Age-Non-Passported-Family Premium - 5 and Above	1
59	Working Age-Non-Passported-Family Premium - 4 Child	4
61	Working Age-Non-Passported-Family Premium - 3 Child	19
63	Working Age-Non-Passported-Family Premium - 2 Child	45
65	Working Age-Non-Passported-Family Premium - 1 Child	55
67	Working Age-Non-Passported-Family Premium	12
69	Working Age-Non-Passported-Working	97
71	Working Age-Non-Passported-Non Dependant	16
73	Working Age-Non-Passported-Other	34

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

1.3 Have users been consulted with? (Have you carried out consultation with users or stakeholders while drawing up the proposal / policy / service? For example, have you carried out a formal consultation, discussed the issue with a Friends/User Group or consulted with stakeholders? If so, outline the results and how it has informed your plans. It's also important to show whether the target audience was reached during the consultation.)

A six-week public consultation was carried out in September/October 2017. The consultation was publicised via a press release, the Council's website, regular Social Media updates, outgoing mail to benefit and Council Tax residents and email alerts. A wide range of key partners and stakeholders were also directly advised and actively encouraged to provide their views i.e. advice and support agencies, housing providers.

The consultation results will be fed in to this process and are included here.



Survey Results -
October 2017.pdf

1.4 If the analysis is regarding an existing Service, what are users' views of that Service? (Base your view on evidence such as satisfaction surveys, levels of compliments and levels of complaints).

The Revenues and Benefits team is a high performing team that regularly meets locally set performance targets. For the current financial year (2017-18) the team is on track to meet the targets for processing new claims and changes in circumstances.

During the financial year 2016-17 there were 10 complaints relating to the Revenues and Benefits service (a decrease from 12 complaints from the previous year).

However, in comparison during the same period the team processed in excess of 22,000 items of work. There were also five compliments.

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

2. Equality Aims – consider how the proposal / policy / service meets the three Equality Aims listed in the Equality Act.

Aim	How does the proposal / policy / service meet the equality aim?	Action or addition needed in order that the proposal / policy / service meets the aim?
2.1 To eliminate unlawful discrimination, harassment and victimisation	<ul style="list-style-type: none"> Higher Rate Disability benefits will continue to be disregarded thereby protecting those with specific long term conditions who fall within this group. Without such action to protect this group the policy could potentially be discriminatory. There is also an Exceptional Hardship Scheme which can assist customers with specific circumstances. 	None required
2.2 To advance equality of opportunity between people who share a protected characteristic and those who do not	<ul style="list-style-type: none"> Older people are protected in the policy, which follows specific Government Regulations. Parents who receive a child benefit will continue to have this disregarded as part of the CTS calculation, which is consistent with the Council's duty to safeguard and promote the welfare of children. Higher rate Disability Benefits will continue to be disregarded thereby protecting those with specific long term conditions who fall within this group. In 2014 it was also agreed that Lone Parents receive a disregard of £15 per week from Child Maintenance payments A hardship fund exists to ensure provision for those residents who have exceptional circumstances. 	

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

2.3 To foster good relations between those who share a protected characteristic and those who do not

- The scheme remains means tested so the scope for discrimination is limited. All working age customers

3. Equality Impacts – examine how the proposal / policy / service impacts on the community. Base the analysis on evidence. Attach additional documents if necessary.

Impacts	Positive impact (X)	Could adversely impact (X)	No impact (X)	How different groups could be affected: Summary of impacts	Actions to reduce negative or increase positive impact
3.1 Age (What will the impact be on different age groups such as younger or older people?)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Older People (60+) are specifically protected under Government Regulations	
3.1 Age (What will the impact be on different age groups such as younger or older people?)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Due to the protection afforded to those of pensionable age, customers of working age are impacted directly by any changes to the scheme. People over 18 of working age will potentially be required to pay more.	Parents will continue to have Child Benefit disregarded in the CTS calculation which is consistent with the Council's duty to safeguard and promote the welfare of children. The Council will continue to provide information and advice on income maximisation.
3.2 Disability (Consider all disabilities such as hearing loss, dyslexia etc as well as access issues for wheelchair users where appropriate)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	People with disabilities who are below pensionable age may need to pay more.	Higher Rate Disability Benefits continue to be disregarded (i.e. Disability Living Allowance) thereby protecting those with specific long term conditions. A hardship fund exists to ensure provision for those residents who have exceptional circumstances.

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

Impacts	Positive impact (X)	Could adversely impact (X)	No impact (X)	How different groups could be affected: Summary of impacts	Actions to reduce negative or increase positive impact
3.3 Pregnancy and Maternity (Think about pregnancy, new and breastfeeding Mums)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Removal of the family premium (currently an allowance of £17.45 per week) in line with the Government's changes for Housing Benefit will only affect those families who are working age and not claiming "passported" benefits such as Universal Credit and Income Support.</p> <p>New working age residents may see a reduction in support and some households with children will pay more.</p> <p>With regard to limiting the number of dependent children in the CTS calculation, households who have a third or subsequent child after 1 April 2017 may receive less support than claimants who have more children born before that date. This amounts to an additional premium of £66.90 per week (for a child of any age).</p> <p>This would bring the scheme in line with the Government's changes for Housing Benefit.</p>	
3.4 Sex (is the service used more by one gender and are the sexes given equal opportunity?)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>CTS is means tested and therefore gender is not a factor in the calculation of support.</p>	

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

Impacts	Positive impact (X)	Could adversely impact (X)	No impact (X)	How different groups could be affected: Summary of impacts	Actions to reduce negative or increase positive impact
3.5 Gender Reassignment (Is there an impact on people who are going through or who have completed Gender Reassignment?)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CTS is means tested and therefore gender is not a factor in the calculation of support	
3.6 Religion or belief (Includes not having a religion or belief)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CTS is means tested and therefore religion is not a factor in the calculation of support	
3.7 Sexual Orientation (What is the impact on heterosexual, lesbian, gay or bisexual people?)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CTS is means tested and therefore this characteristic is not a factor in the calculation of support	
3.8 Race (Includes ethnic or national origins including Gypsies and Travellers)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	CTS is means tested and therefore this characteristic is not a factor in the calculation of support.	
3.9 Socio-Economic Group (Will people of any particular socio-economic group be particularly affected?)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Council Tax Support is designed to help people who have restricted incomes. Any additional changes to the proposed scheme will therefore have an impact on those who claim support – particularly those of working age.	

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

4. Is there a Cumulative Impact? (If the same group is the subject of many changes or reductions the overall impact is much greater. Consider what else is happening within Maldon District Council that may have an impact and also what we know is happening elsewhere (such as Essex County Council). See Guidance for further advice.)

The requirement to introduce a local Council Tax scheme and to make savings has been introduced via Government policy so each year our scheme must be reviewed and a proposal must be pursued following a public consultation.

Whilst the authority may choose to allocate funding to ensure full protection for all customers, to date this has not been considered to be financially sustainable. Furthermore, the results from public consultations would appear to agree that customers claiming support should pay towards their Council Tax.

5. Outcome

5.1 Consider all the analysis and evidence above and indicate

(1) No change needed ☐ (2) Adjust ☐ (3) Adverse impact but continue ☒ (4) Stop, remove the proposal / policy / service ☐

5.2 Adjustments

If option (2) above is selected please detail what adjustments are needed, who is responsible and how that will be reviewed. Also outline how that will be agreed (i.e. Committee, CMT).

5.3 Decision Making (How will this equality analysis be taken into account during the decision making process? For example will it be included with a report to Committee/CMT? Will it be considered at department level or by a Head of Service? How will community/stakeholders views be taken into account?)

The Equality analysis will be included within the decision making process which includes consideration at

- Finance and Corporate Services Committee on 28 November 2017
- Full Council on 21 December 2017

Maldon District Council Equality Analysis

Please complete the questions below as fully as possible - the boxes will expand to accommodate your text. Please include the document version in the footer below.

6.0 Next Steps
6.1 If there was a lack of evidence or data held on which to base this assessment, how will that gap be addressed for the future? Not applicable
6.2 Summary of actions highlighted within this analysis (Include how this will be picked up within service/work plans)
6.3 Arrangements for future monitoring of equality impact of this proposal / policy / service To be reviewed at least annually, or where relevant changes occur which may have an impact.
6.4 Approved by (Manager or Head of Service signature and date) Sue Green (Group Manager: Customers)

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Document Control Sheet

Document title	Financial Regulations and Financial Procedures
Summary of purpose	To provide the framework for managing the Council's financial affairs.
Prepared by	Director of Resources and Finance Manager
Status	Draft (awaiting approval)
Version number	1 (October 2017)
Approved by	
Approval date	
Date of implementation	
Review frequency	
Next review date	
Circulation	
Published on the Council's website	

Validity Statement

This document is due for review by the date shown above, after which it may become invalid. Users of the strategy or policy should ensure that they are consulting the currently valid version of the document.





MALDON DISTRICT COUNCIL

Financial Regulations and Financial Procedures

Updated October 2017

Changes log

Committee version	Change
September 2017	Replaced Standing Committee with Programme Committee throughout document.
September 2017	Section 2 - 3.2 and Appendix A – 2.1.1.1 amended Programme Committees to Finance & Corporate Services Committee.
September 2017	Appendices A- I Formatting of Appendix numbering to aid clarity
September 2017	Appendix A – 5.3.1 Amend reference to presents a true and fair view of the statements as opposed to presents fairly
September 2017	Appendix B – 2.6.1 Established that Service budget managers are only attributed to directly controllable budget codes.
September 2017	Appendix B – 2.6.5 Include DoR responsibility to approve fees and charges where budgeted income is less than £2,000. (Already in the yearbook, but including here to)
September 2017	Appendix D – 3.5.11 removed the “in any case, not later than 15 April”
September 2017	Appendix F – F1.4, removed communication via Members bulletin and inserted via email.
September 2017	Appendix F – F.1.9 Inventories – Reduced the inventory limit to £500 to encompass lower cost desirable items and updated to reflect IT record all assets.
September 2017	Appendix G – G.5. Expanded DoR authorisation for opening banks to show investment/financial instruments
September 2017	Appendix G – G.7 amended so that the DoR “ensures” the safe keeping of cheques
September 2017	Appendix H, removed electronic from orders over £50,000.
September 2017	Appendix I - Expansion on delegation – incl a new appendices for one off delegations
October 2017	Appendix A – 2.3.1, 2.4.1, Appendix F – 1.4 a + b, adjusting wording to be consistent in application of Directors virement budgetary control over Directorate as a whole.
October 2017	Appendix E – Appendix reviewed following last F&CS, paragraph 1.4.5 added to incorporate terms and conditions of agreements.
October 2017	Appendix F- 1.2 Inclusion of Salaries as a separate directorate for virement purposes.
October 2017	Appendix F – Insert 1.4 to add that use of reserves is to be treated as a virement.

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1. Status of Financial Regulations

- 1.1. Financial regulations provide the framework for managing the Council's financial affairs. They apply to every member and officer of the Council and anyone acting on its behalf.
- 1.2. The regulations identify the financial responsibilities of the Council, the Committees, the Chief Executive, the Director of Resources, the Monitoring Officer, and other Directors. Directors should maintain a written record where decision making has been delegated to members of their staff, including seconded staff. Where decisions have been delegated or devolved to other responsible officers, references to the Director in the regulations should be read as referring to them. Actions may also be delegated, and again delegation should be documented, however the responsibility to ensure that these actions are happening remains with the person specified in these regulations. (Appendix I)
- 1.3. All Council Members and staff have a general responsibility for taking reasonable action to provide for the security of the assets under their control, and for ensuring that the use of these resources is legal, properly authorised, provides value for money and achieves best value.
- 1.4. The Director of Resources is responsible for maintaining a continuous review of the financial regulations and submitting any additions or changes necessary to the Council for approval. The Director of Resources is also responsible for reporting, where appropriate, breaches of the financial regulations to the Finance & Corporate Services Committee. Any non-compliance with the Regulations must be reported to the Director of Resources. Anyone wishing to act outside the provisions of these regulations, in a specific instance, must seek the prior written approval of the Director of Resources.
- 1.5. The Council's detailed financial procedures, setting out how the regulations will be implemented, are contained in the appendices to the financial regulations.
- 1.6. The Director of Resources is responsible for ensuring that all staff are aware of the existence and content of the Council's financial regulations and other internal regulatory documents and that they comply with them.
- 1.7. The Director of Resources is responsible for issuing advice and guidance to underpin the financial regulations that Members, Officers and others acting on behalf of the Council are required to follow. Notes and guidance may expand upon, but not contradict the Regulations. Any consultation required under these Regulations must allow sufficient time for a proper consideration of any issues.
- 1.8. All financial and accounting procedures must be carried out in accordance with the Regulations.

2. FINANCIAL REGULATIONS

a) Financial Management

1. INTRODUCTION

- 1.1 Financial management covers all financial accountabilities in relation to the running of the Council, including the policy framework and budget.

2. THE COUNCIL

- 2.1 The Council is responsible for adopting the corporate governance arrangements (Standing orders and Terms of Reference), for approving the annual budget and the policy framework within which the Committees operate. It is also responsible for approving and monitoring compliance with the Council's overall framework of accountability and control. The framework is set out in its corporate governance arrangements. The Council is also responsible for monitoring compliance with the agreed policy and related Committee decisions.
- 2.2 The Council is responsible for approving procedures for recording and reporting decisions taken. This includes those key decisions delegated by and decisions taken by the Council and its Committees.

3. THE COMMITTEES

- 3.1 The Finance & Corporate Services Committee is responsible for proposing the annual budget to the Council, and for discharging its own functions in accordance with that budget and framework.
- 3.2 Once approved, the Finance & Corporate Services committee is responsible for the administration of the budget for the services set out in its Terms of Reference.
- 3.3 Committee decisions can be delegated to an officer or a sub-committee.
- 3.4 The Committees are responsible for establishing protocols to ensure that decisions take account of legal and financial liabilities and risk management issues that may arise from the decision.
- 3.5 The Overview and Scrutiny Committee along with its major role in reviewing Best Value, has power to scrutinise decisions made, or action taken, in respect of any of the functions of the Council which have financial implications. It also has powers to make recommendations on future financial policy options and for reviewing the general financial policy and service delivery of the Council.
- 3.6 The Standards Committee is established by the Council and is responsible for promoting and maintaining high standards of conduct amongst councillors. In particular, it is responsible for advising the Council on the adoption and revision of the Members' code of conduct, and for monitoring the operation of the code.

4. THE STATUTORY OFFICERS

4.1 Head of Paid Service

4.1.1 The Chief Executive is the Head of Paid Service and is responsible for the corporate and overall strategic management of the Council as a whole. He/she must report to and provide information for the Council, the Programme committees and other Committees. He/she is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation. The Chief Executive is also responsible, together with the Monitoring Officer, for the system of record keeping in relation to all the Council's decisions (see below).

4.1.2 The Head of Paid Service is responsible for keeping the Council's corporate governance arrangements up to date.

4.2 Monitoring Officer

4.2.1 The Monitoring Officer is responsible for promoting and maintaining high standards of financial conduct and therefore provides support to the Standards Committee. The Monitoring Officer is also responsible for reporting any actual or potential breaches of the law or maladministration to the Council and/or to the Committees, and for ensuring that procedures for recording and reporting key decisions, as defined in the Constitution, are operating effectively.

4.2.2 The Monitoring Officer must ensure that Committees' decisions and the reasons for them are made public. He/she must also ensure that Council Members are aware of decisions made by Committees and of those made by officers who have delegated responsibility.

4.2.3 The Monitoring Officer is responsible for advising all Members and officers about who has authority to take a particular decision.

4.2.4 The Monitoring Officer is responsible for advising the Committees or Council about whether a decision is likely to be considered contrary or not wholly in accordance with the policy framework.

4.2.5 The Monitoring Officer (together with the Chief Executive) is responsible for advising the Committees or Council about whether a decision is likely to be considered contrary or not wholly in accordance with the budget. Actions that may be 'contrary to the budget' include:

- a) initiating a new policy;
- b) committing expenditure in future years to above the current budget level;
- c) incurring expenditure where no estimate or an inadequate estimate exists thereby giving rise to the necessity for [supplementary estimates](#) or [virements](#) above approved limits;
- d) causing the total expenditure financed from council tax, grants and corporately held reserves to increase, or to increase by more than a specified amount.

4.3 Section 151 Officer (Chief Finance Officer)

4.3.1 The Director of Resources is the Chief Finance Officer and has statutory duties in relation to the financial administration and stewardship of the Council. This statutory responsibility cannot be overridden. The statutory duties arise from:

- a) Section 151 of the Local Government Act 1972;

- b) The Local Government Finance Act 1988;
- c) The Local Government and Housing Act 1989;
- d) The Accounts and Audit Regulations 2015;
- e) The Localism Act 2011.

4.3.2 The Section 151 Officer (Chief Finance Officer) is responsible for:

- a) the proper administration of the Council's financial affairs;
- b) setting and monitoring compliance with financial management standards;
- c) advising on the corporate financial position and on the key financial controls necessary to secure sound financial management;
- d) providing financial information;
- e) preparing the [revenue budget](#) and [capital programme](#);

Operational responsibility for these matters is assigned to the Director of Resources or Finance Manager (as Deputy S151 Officer for the authority).

4.3.3 Section 114 of the Local Government Finance Act 1988 requires the Chief Finance Officer (Section 151 Officer) to report to the Council, Committees and external auditor if the Council, Committees or one of its officers or members:

- a) has made, or is about to make, a decision which involves incurring unlawful expenditure;
- b) has taken, or is about to take, an unlawful action which has resulted or would result in a loss or deficiency to the Council;
- c) is about to make an unlawful entry in the Council's accounts.

Section 114 of the 1988 Act also requires:

- d) the Chief Finance Officer to nominate a properly qualified member of staff to deputise should he/she be unable to perform the duties under section 114 personally;
- e) the Council to provide the Chief Finance Officer with sufficient staff, accommodation and other resources, including legal advice where this is necessary, to carry out the duties under section 114.

5. DIRECTORS

5.1 Directors are responsible for ensuring that Committees are advised of the financial implications of all proposals and that the financial implications have been agreed by the Director of Resources;

5.2 The Directors and the Head of Paid Service are responsible for signing contracts on behalf of the Council.

5.3 It is the responsibility of Directors and Committees to consult with the Director of Resources and Chief Executive and seek approval on any matter liable to affect the Council's finances, before any commitments are incurred.

6. OTHER FINANCIAL ACCOUNTABILITIES

6.1 Virement

6.1.1 The Council is responsible for agreeing procedures for revenue and capital virements of expenditure or income between budget headings.

6.1.2 Directors must consult the Director of Resources on all virements, (see [Appendix F](#))

6.2 Treatment of year-end balances

6.2.1 The Director of Resources is responsible for agreeing procedures for carrying forward under-spending on budget headings.

6.3 Accounting policies

6.3.1 The Director of Resources is responsible for selecting accounting policies and ensuring that they are applied consistently.

6.4 Accounting records and returns

6.4.1 The Director of Resources is responsible for determining the accounting procedures and records for the Council.

6.5 The Annual Statement of Accounts

6.5.1 The Director of Resources is responsible for ensuring that the annual Statement of Accounts is prepared in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice for Local Authority Accounting in the United Kingdom and that the annual accounts are published by the deadline set out in the Accounts and Audit Regulations each year. The Audit Committee is responsible for approving the annual Statement of Accounts.

b) Financial Planning

1. INTRODUCTION

- 1.1 The Council is responsible for agreeing the Council's policy framework, in particular the Corporate Plan. It is also responsible for agreeing the budget, the main framework of which will be proposed by the Finance & Corporate Services Committee. In terms of financial planning, the key elements are:

- a) the revenue budget;
- b) the medium term financial strategy (MTFS);
- c) the capital programme.

2. POLICY FRAMEWORK

- 2.1 The policy framework comprises a number of statutory plans and strategies, which are set out in the Councils corporate governance arrangements.

- 2.2 The Council is also responsible for approving procedures for agreeing variations to approved budgets, plans and strategies forming the policy framework and for determining the circumstances in which a decision will be deemed to be contrary to the budget or policy framework. The Monitoring Officer or the Chief Executive, as appropriate, should refer decisions to the Council.

- 2.3 The Programme committees are responsible for taking in-year decisions on resources and priorities in order to deliver the budget policy framework within the financial limits set by the Council.

2.4 Preparation of the Corporate Plan

- 2.4.1 The Chief Executive is responsible for proposing the Corporate Plan to the Council for approval.

3. BUDGETING

3.1 Budget format

- 3.1.1 The general format of the budget will be approved by the Finance & Corporate Services Committee and the Council on the advice of the Director of Resources. The draft budget should include current approvals updated for inflation and volume changes, proposals for growth and savings, together with the proposed taxation level.

3.2 Budget preparation

- 3.2.1 The Director of Resources is responsible for ensuring that a revenue budget is prepared on an annual basis and a MTFS at least on a three-yearly basis for consideration by the Finance & Corporate Services Committee, before submission to the Council. The Council may amend the budget before approving it.

3.3 Budget monitoring and control

- 3.3.1 The Director of Resources is responsible for providing appropriate financial information to enable budgets to be monitored effectively. He/she must monitor and control expenditure against budget allocations and report to the Finance & Corporate Services Committee on the overall position on a quarterly basis.

- 3.3.2 It is the responsibility of Directors to control income and expenditure within their area and to monitor performance, taking account of financial information provided by the Director of Resources. They should also take any action necessary to avoid exceeding their budget allocation and alert the Director of Resources to any problems.

3.4 Resource allocation

- 3.4.1 The Director of Resources is responsible for developing and maintaining a resource allocation process that ensures due consideration of the Council's strategic and financial planning process.

3.5 Preparation of the Capital Strategy

- 3.5.1 The Director of Resources is responsible for ensuring that the Capital Strategy and Capital Programme are prepared on an annual basis for consideration by the Finance & Corporate Services Committee before submission to the Council.

3.6 Guidelines

- 3.6.1 Guidelines on budget policies are issued to Directors by the Director of Resources following approval of the Finance & Corporate Services Committee. The guidelines will take account of:

- a) legal requirements;
- b) medium-term financial strategy;
- c) the Corporate Plan;
- d) available resources;
- e) spending pressures;
- f) other relevant guidelines issued by government or external audit;
- g) other internal policy documents;
- h) cross-cutting issues (where relevant);
- i) external partnerships.

4. MAINTENANCE OF RESERVES

- 4.1 It is the responsibility of the Director of Resources to advise the Finance & Corporate Services Committee on prudent levels of reserves for the Council.

c) Risk Management and Control of Resources

1. INTRODUCTION

- 1.1 It is essential that robust, integrated systems are developed and maintained for identifying and evaluating all significant operational risks to the Council. This should include the proactive participation of all those associated with planning and delivering services.

2. RISK MANAGEMENT

- 2.1 The Finance & Corporate Services Committees is responsible for approving the Council's Risk Management Policy. The Audit Committee is responsible for reviewing the effectiveness of risk management. The Finance & Corporate Services Committee is responsible for ensuring that proper insurance exists where appropriate.
- 2.2 The Director of Resources is responsible for preparing the Council's Risk Management Policy and for promoting it throughout the Council and is responsible for advising the Committees on proper insurance cover where appropriate.

3. INTERNAL CONTROL

- 3.1 Internal control refers to the systems of control devised by management to help ensure the Council's objectives are achieved in a manner that promotes economical, efficient and effective use of resources and that the Council's assets and interests are safeguarded.
- 3.2 The Director of Resources is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations, and other relevant statements of best practice. They should ensure that public funds are properly safeguarded and used economically, efficiently, effectively and in accordance with the statutory and other authorities that govern their use.
- 3.3 It is the responsibility of Directors to establish sound arrangements for planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their financial performance targets.

4. AUDIT REQUIREMENTS

- 4.1 The Accounts and Audit Regulations require every local Council to maintain an adequate and effective internal audit.
- 4.2 The Secretary of State for Communities and Local Government, via the Local Government Association has delegated the appointment of external auditors to each local authority to a body called Public Sector Audit Appointments Ltd (PSAA). The basic duties of the external auditor are governed by section 15 of the Local Government Finance Act 1982, as amended by the Local Audit and Accountability Act 2014.
- 4.3 The Council may, from time to time, be subject to audit, inspection or investigation by external bodies such as HM Revenues and Customs, which have statutory rights of access.

5. PREVENTING FRAUD AND CORRUPTION

- 5.1 The Director of Planning and Regulatory Services and Director of Resources are responsible for the development and maintenance of an Anti-Fraud and Anti-Corruption Policy respectively.

6. ASSETS

- 6.1 Directors should ensure that records of the Council's assets in excess of the limit set out in section 1.7 of **Appendix F** are properly maintained and securely held. They should also ensure that contingency plans for the security of assets and continuity of service in the event of disaster or system failure are in place. The Director of Resources should ensure that all assets above the specified value are properly recorded in the asset register.

7. TREASURY MANAGEMENT

- 7.1 The Council has adopted CIPFA's Code of Practice for Treasury Management in Local Authorities.
- 7.2 The Finance & Corporate Services Committee is responsible for approving the treasury management policy and Treasury Management Practices (TMP's) setting out the matters detailed in CIPFA's Code of Practice for Treasury Management in Local Authorities. The Director of Resources has delegated responsibility for implementing and monitoring the TMP's.
- 7.3 All money in the hands of the Council is controlled by the officer designated for the purposes of section 151 of the Local Government Act 1972, referred to in the code as the Director of Resources.
- 7.4 Subject to the Council setting the overall borrowing limits in accordance with the Prudential Code, the day to day decisions on borrowing, investment or financing shall be delegated to the Director of Resources, who is required to act in accordance with CIPFA's Code of Practice for Treasury Management in Local Authorities.

8. STAFFING

- 8.1 The Chief Executive is responsible for providing overall management to staff. He/she is also responsible for ensuring that there is proper use of evaluation or other agreed systems for determining the remuneration of a job.
- 8.2 Directors, in consultation with the Director of Resources, are responsible for controlling total staff numbers by:
- a) advising the Council on the budget necessary in any given year to cover estimated staffing levels;
 - b) adjusting the staffing to a level that can be funded within approved budget provision, varying the provision as necessary within that constraint in order to meet changing operational needs;
 - c) the proper use of appointment procedures.

d) Systems and Procedures

1. INTRODUCTION

- 1.1 Sound systems and procedures are essential to an effective framework of accountability and control.

2. GENERAL

- 2.1 The Director of Resources is responsible for the operation of the Council's accounting systems, the form of accounts and the supporting financial records. The Director of Resources must determine any changes proposed by Directors to the existing financial systems or the establishment of new systems. However, Directors are responsible for the proper operation of financial processes in their own services.
- 2.2 Any changes to agreed procedures by Directors to meet their own specific service needs should be agreed with the Director of Resources.
- 2.3 The Director of Resources should ensure that all staff receive relevant financial training.
- 2.4 Directors must ensure that, where appropriate, computer and other systems are registered in accordance with Data Protection legislation. Directors must ensure that staff are aware of their responsibilities under freedom of information legislation.

3. INCOME AND EXPENDITURE

- 3.1 It is the responsibility of Directors to ensure that a proper scheme of delegation has been established within their area and that it is operating effectively. The scheme of delegation should identify in writing staff authorised to act on the Directors' behalf, or on behalf of the Council, in respect of payments, income collection and placing orders, together with the limits of their authority. The Finance & Corporate Services Committee is responsible for approving procedures for writing off debts as part of the overall control framework of accountability and control.

4. PAYMENTS TO EMPLOYEES AND MEMBERS

- 4.1 The Director of Resources is responsible for all payments of salaries and allowances to all staff, including payments for overtime, and for payment of allowances to Members.

5. TAXATION

- 5.1 The Director of Resources is responsible for advising Directors, in the light of guidance issued by appropriate bodies and relevant legislation as it applies, on all taxation issues that affect the Council.
- 5.2 The Director of Resources is responsible for maintaining the Council's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

6. TRADING ACCOUNTS

- 6.1 It is the responsibility of the Director of Resources to advise on the establishment and operation of trading accounts.

e) External Arrangements

1. INTRODUCTION

- 1.1 The Council provides a distinctive leadership role for the community and brings together the contributions of the various stakeholders. It must also act to achieve the promotion or improvement of the economic, social and environmental well-being of its area.

2. PARTNERSHIPS

- 2.1 The Programme committees are responsible for approving delegations, including frameworks for partnerships. The Programme committees are the focus for forming partnerships with other local public, private, voluntary and community sector organisations to address local needs.
- 2.2 The Programme committees can delegate functions, including those relating to partnerships, to officers. These are set out in the scheme of delegation that forms part of the Council's corporate governance arrangements. Where functions are delegated, the Programme committees remain accountable for them to the Council.
- 2.3 The Director of Resources is responsible for promoting and maintaining the same high standards of conduct with regard to financial administration in partnerships that apply throughout the Council.
- 2.4 The Director of Resources, in consultation with the Council's designated legal advisor, must ensure that the accounting arrangements to be adopted relating to partnerships and joint ventures are robust and comply with best practices. He/she must also consider the overall corporate governance arrangements and in consultation with the designated legal advisor, legal issues when arranging contracts with external bodies. He/she must ensure that the risks have been fully appraised before agreements are entered into with external bodies.
- 2.5 Programme committees are responsible for ensuring that appropriate approvals are obtained before any negotiations are concluded in relation to work with external bodies.

3. EXTERNAL FUNDING

- 3.1 The Director of Resources is responsible for ensuring that all funding notified by external bodies is received and properly recorded in the Council's accounts.

A. FINANCIAL MANAGEMENT PROCEDURES

A.1. FINANCIAL MANAGEMENT STANDARDS

1.1 Why is this important?

- 1.1.1 All staff and Members have a duty to abide by the highest standards of probity in dealing with financial issues. This is facilitated by ensuring everyone is clear about the standards to which they are working and the controls that are in place to ensure that these standards are met.

A.1.2 Key controls

- 1.2.1 The key controls and control objectives for financial management standards are
- (a) their promotion throughout the Council;
 - (b) a monitoring system to review compliance with financial standards, and regular comparisons of performance indicators and benchmark standards that are reported to the Finance & Corporate Services and/or Overview & Scrutiny Committees.

A.1.3 Responsibilities of the Director of Resources

- 1.3.1 To ensure the proper administration of the financial affairs of the Council.
- 1.3.2 To set the financial management standards and to monitor compliance with them.
- 1.3.3 To ensure proper professional practices are adhered to and to act as head of profession in relation to the standards, performance and development of finance staff throughout the Council.
- 1.3.4 To advise on the key strategic controls necessary to secure sound financial management.
- 1.3.5 To ensure that financial information is available to enable accurate and timely monitoring and reporting of comparisons of national and local financial performance indicators.

A.1.4 Responsibilities of Directors

- 1.4.1 To promote the financial management standards set by the Director of Resources in their service and to monitor adherence to the standards and practices.
- 1.4.2 To promote sound financial practices in relation to the standards, performance and development of staff in their departments.

A.2. MANAGING EXPENDITURE

2.1 Scheme of Virement

2.1.1 Why is this important?

- 2.1.1.1 The scheme of virement is intended to enable the Finance & Corporate Services committee, Directors and their staff to manage budgets with a degree of flexibility within the overall policy framework determined by the Council, and therefore to optimise the use of resources.

A.2.2 Key controls

2.2.1 Key controls for the scheme of virement are:

- (a) it is administered by the Director of Resources within guidelines set by the Council. Any variation from this scheme requires the approval of the Council;
- (b) the overall budget is proposed by the Finance & Corporate Services Committee and approved by the Council. Directors and budget holders are therefore authorised to incur expenditure in accordance with the estimates that make up the budget. The rules below cover virement (i.e. switching resources between approved budget headings of expenditure or income). For the purposes of this scheme, a budget heading is considered to be a line in the Budget Summary of the Budget Book;
- (c) virement does not create additional overall budget liability. Directors are expected to exercise their discretion in managing their budgets responsibly and prudently. For example, they should aim to avoid supporting recurring expenditure from one-off sources of savings or additional income, or creating future commitments, including full-year effects of decisions made part way through a year, for which they have not identified future resources. Directors must plan to fund such commitments from within their own budgets.

A.2.3 Responsibilities of the Director of Resources

- 2.3.1 To prepare jointly with the Directors, a report to the Finance & Corporate Services Committee where revenue and capital virements, between different directorates, in excess of specified financial limits, are proposed (see **Appendix F**).

A.2.4 Responsibilities of Directors

- 2.4.1 A Director, in consultation with the Director of Resources may exercise virement within the same directorate under his/her control for any amount. Virements between different directorates must be reported to the Finance & Corporate Services Committee. The authorisation limits are set out in **Appendix F**.
- 2.4.2 Amounts that require the approval of the Finance & Corporate Services Committee must specify the proposed expenditure and the source of funding, and must explain the implications in the current and future financial years.
- 2.4.3 Virement that is likely to impact on the level of service activity of another Director should be implemented only after agreement with the relevant Director.
- 2.4.4 No virement relating to a specific financial year should be made after 31 March in that year.
- 2.4.5 Where an approved budget is a lump-sum budget or contingency intended for allocation during the year, its allocation will not be treated as a virement, provided that:
- a) the amount is used in accordance with the purposes for which it has been established;
 - b) the Finance & Corporate Services Committee has approved the basis and the terms, including financial limits, on which it will be allocated. Individual allocations in excess of the financial limits should be reported to the Finance & Corporate Services Committee.
- 2.4.6 Virements are not permitted in relation to asset charges or other budget headings which are outside the control of the Directors or where a proposal would adversely affect long term revenue commitments.

A.3. ACCOUNTING POLICIES

A.3.1 Why is this important?

- 3.1.1 The Director of Resources is responsible for the preparation of the Council's Statement of Accounts, in accordance with proper practices as set out in the format required by the CIPFA Code of Practice on Local Authority Accounting in the United Kingdom for each financial year ending 31 March.

A.3.2 Key controls

- 3.2.1 The key controls for accounting policies are:
- a) systems of internal control are in place which ensure that financial transactions are lawful;
 - b) suitable accounting policies are selected and applied consistently;
 - c) proper accounting records are maintained;
 - d) financial statements are prepared which present fairly the financial position of the Council and its expenditure and income.

A.3.3 Responsibilities of the Director of Resources

- 3.3.1 To select suitable accounting policies and to ensure that they are applied consistently. The accounting policies are set out in the Statement of Accounts, which is prepared at 31 March each year, and covers such items as:
- a) income and expenditure;
 - b) fixed assets;
 - c) treatment of leasing;
 - d) depreciation;
 - e) charges to revenue;
 - f) capital receipts;
 - g) debtors and creditors;
 - h) support services;
 - i) pensions;
 - j) government grants;
 - k) investments;
 - l) reserves.
 - m) stocks

A.3.4 Responsibilities of Directors

- 3.4.1 To adhere to the accounting policies and guidelines approved by the Director of Resources.

A.4. ACCOUNTING RECORDS AND RETURNS

A.4.1 Why is this important?

- 4.1.1 Maintaining proper accounting records is one of the ways in which the Council discharges its responsibility for stewardship of public resources. The Council has a statutory responsibility to prepare its annual accounts to present fairly its operations during the year. These are subject to external audit. This audit provides assurance that the accounts are prepared properly, that proper accounting practices have been followed and that quality arrangements have been made for securing economy, efficiency and effectiveness in the use of the Council's resources.

A.4.2 Key controls

4.2.1 The key controls for accounting records and returns are:

- a) all Committees, finance staff and budget managers operate within the required accounting standards and timetables;
- b) all the Council's transactions, material commitments and contracts and other essential accounting information are recorded completely, accurately and on a timely basis;
- c) procedures are in place to enable accounting records to be reconstituted in the event of systems failure;
- d) reconciliation procedures are carried out to ensure transactions are correctly recorded;
- e) prime documents are retained in accordance with legislative and other requirements.

A.4.3 Responsibilities of the Director of Resources

4.3.1 To determine the accounting procedures and records for the Council. Where these are maintained outside his/her department, the Director of Resources should consult the Director concerned.

4.3.2 To arrange for the compilation of all accounts and accounting records under his/her direction.

4.3.3 To comply with the following principles when allocating accounting duties:

- a) separating the duties of providing information about sums due to or from the Council and calculating, checking and recording these sums from the duty of collecting or disbursing them;
- b) employees with the duty of examining or checking the accounts of cash transactions must not themselves be engaged in these transactions.

4.3.4 To make proper arrangements for the audit of the Council's accounts in accordance with the Accounts and Audit Regulations 2015.

4.3.5 To ensure that all claims for funds including grants are made by the due date.

4.3.6 To prepare and publish the audited accounts of the Council for each financial year, in accordance with the statutory timetable and with the requirement for the Audit Committee to approve the Statement of Accounts.

4.3.7 To administer arrangements for under-spending to be carried forward to the following financial year.

4.3.8 To ensure the proper retention of financial documents in accordance with the requirements set out in the Council's document retention guidelines.

A.4.4 Responsibilities of Directors

4.4.1 To consult and obtain the approval of the Director of Resources before making any changes to accounting records and procedures.

4.4.2 To maintain adequate records to provide a management trail leading from the source of income/expenditure through to the accounting statements.

- 4.4.3 To supply information required to enable the Statement of Accounts to be completed in accordance with guidelines issued by the Director of Resources.

A.5. THE ANNUAL STATEMENT OF ACCOUNTS

A.5.1 Why is this important?

- 5.1.1 The Council has a statutory responsibility to prepare its own accounts to present fairly its operations during the year. The Audit Committee is responsible for approving the statutory annual Statement of Accounts.

A.5.2 Key controls

- 5.2.1 The key controls for the annual Statement of Accounts are:
- a) the Council is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of these affairs. In this Council, that officer is the Director of Resources (Section 151 Officer);
 - b) the Council's Statement of Accounts must be prepared in accordance with proper practices as set out in the latest CIPFA Code of Practice on Local Authority Accounting in the United Kingdom.

A.5.3 Responsibilities of the Director of Resources

- 5.3.1 To sign and date the Statement of Accounts, stating that it presents a true and fair view of the financial position of the Council at the accounting date and its income and expenditure for the year ended 31 March.
- 5.3.2 To select suitable accounting policies and to apply them consistently.
- 5.3.3 To make judgements and estimates that are reasonable and prudent.
- 5.3.4 To comply with the latest accounting Code of Practice.
- 5.3.5 To draw up the timetable for final accounts preparation and to advise staff and external auditors accordingly.

A.5.4 Responsibilities of Directors

- 5.4.1 To comply with accounting guidance provided by the Director of Resources and to supply him/her with information when required.

B. FINANCIAL PLANNING

B.1. PERFORMANCE PLANS

B.1.1 Why is this important?

- 1.1.1 The purpose of performance plans is to explain overall priorities and objectives, current performance, and proposals for further improvement.

B.1.2 Key controls

- 1.2.1 The key controls for performance plans are:
- (a) to meet the timetables set;
 - (b) to ensure that all performance information is accurate, complete and up to date;
 - (c) to provide improvement targets which are meaningful, realistic and challenging.

B.1.3 Responsibilities of the Director of Resources

- 1.3.1 To contribute to the development of corporate and service targets and objectives and performance information.
- 1.3.2 To ensure that corporate systems are in place to measure activity and collect accurate information for use as performance indicators.
- 1.3.3 To ensure that performance information is collected and monitored sufficiently frequently to allow corrective action to be taken if targets are not likely to be met.

B.1.4 Responsibilities of Directors

- 1.4.1 To contribute to the development of performance plans in line with statutory requirements.
- 1.4.2 To contribute to the development of corporate and service targets and objectives and performance information.
- 1.4.3 To ensure that systems are in place within their service area to measure activity and collect accurate information for use as performance indicators.
- 1.4.4 To ensure that performance information is collected and monitored sufficiently frequently to allow corrective action to be taken if targets are not likely to be met.

B.2. BUDGETING

B.2.1 Format of the budget

2.1.1 Why is this important?

- 2.1.1.1 The structure of the budget determines the level of detail to which financial control and management will be exercised. The structure shapes how the rules around virement operate, the operation of financial limits and sets the level at which funds may be reallocated within budgets.

B.2.2 Key controls

- 2.2.1 The key controls for the budget structure are:

- a) the structure complies with all legal requirements;
- b) the structure reflects the accountabilities of service delivery.

B.2.3 Responsibilities of Directors

- 2.3.1 To comply with accounting guidance provided by the Director of Resources.

B.2.4 Revenue budget preparation, monitoring and control

2.4.1 Why is this important?

- 2.4.1.1 Budget management ensures that once the budget has been approved by the Council, resources allocated are used for their intended purposes and are properly accounted for. Budgetary control is a continuous process, enabling the Council to review and adjust its budget targets during the financial year. It also provides the mechanism that calls to account, managers responsible for defined elements of the budget.
- 2.4.1.2 By continuously identifying and explaining variances against budgetary targets, the Council can identify changes in trends and resource requirements at the earliest opportunity. The Council itself operates within an annual financial limit, approved when setting the overall budget. To ensure that the Council in total does not overspend, each service is required to manage its own expenditure within the budget allocated to it.
- 2.4.1.3 For the purposes of budgetary control by managers, a budget will normally be the planned income and expenditure for a service or policy area. However, budgetary control may take place at a more detailed level if this is required by the Directors scheme of delegation or by the Council.

B.2.5 Key controls

- 2.5.1 The key controls for managing and controlling the revenue budget are:
- a) budget managers should be responsible only for income and expenditure that they can influence;
 - b) there is only one nominated budget manager for each budget area;
 - c) budget managers accept accountability for their budgets and the level of service to be delivered and understand their financial responsibilities;
 - d) budget managers follow an approved certification process for all expenditure;
 - e) income and expenditure are properly recorded and accounted for;
 - f) performance levels/levels of service are monitored in conjunction with the budget and necessary action is taken to align service outputs and budget;
 - g) Managers should supervise the financial management of those reporting to them.

B.2.6 Responsibilities of the Director of Resources

- 2.6.1 To establish an appropriate framework of budgetary management and control that ensures that:
- a) budget management is exercised within annual financial limits unless the Council agrees otherwise;

- b) each Manager has available timely information on receipts and payments on each budget which is sufficiently detailed to enable managers to fulfil their budgetary responsibilities;
- c) all officers responsible for committing expenditure comply with relevant guidance, and the financial regulations;
- d) each directly controllable cost centre has a single named manager, determined by the relevant Director. As a general principle, budget responsibility should be aligned as closely as possible to the decision-making process that commits expenditure;
- e) significant variances from approved budgets are investigated and reported by budget managers regularly.

2.6.2 To administer the Council's scheme of virement.

2.6.3 To submit reports to the Finance & Corporate Services Committee and to the Council, in consultation with the relevant Director, where a Director is unable to balance expenditure and resources within existing approved budgets under his/her control.

2.6.4 To prepare and submit reports on the Council's projected income and expenditure compared with the budget on a quarterly basis.

2.6.5 To approve fees and charges where the budgeted income is less than or equal to £2,000.

B.2.7 Responsibilities of Directors

2.7.1 To maintain budgetary control within their services, in adherence to the principles in 2.6.1, and to ensure that all income and expenditure is properly recorded and accounted for.

2.7.2 To ensure that an accountable budget manager is identified for each item of income and expenditure under the control of the Director. As a general principle, budget responsibility should be aligned as closely as possible to the decision-making that commits expenditure.

2.7.3 To ensure that spending remains within the service's overall financial limit, and that individual budget headings are not overspent, by monitoring the budget and taking appropriate corrective action where significant variations from the approved budget are forecast.

2.7.4 To ensure that a monitoring process is in place to review performance levels/levels of service in conjunction with the budget and that it is operating effectively.

2.7.5 To ensure prior approval by the Council or Programme committees (as appropriate) for new proposals, of whatever amount, that:

- a) create financial commitments in the current or future years;
- b) change existing policies, initiate new policies or cease existing policies;
- c) materially extend or reduce the Council's services.

2.7.6 To ensure compliance with the scheme of virement.

2.7.7 To agree with the relevant Director where it appears that a budget proposal, including a virement proposal, may impact materially on another service area or another Director's level of service activity.

B.2.8 Budgets and the Medium-Term Financial Strategy (MTFS)

2.8.1 Why is this important?

- 2.8.1.1 The Council is a complex organisation responsible for delivering a wide variety of services. It needs to plan effectively and to develop systems to enable scarce resources to be allocated in accordance with carefully weighed priorities. The budget is the financial expression of the Council's plans and policies.
- 2.8.1.2 A report on new proposals should explain the full financial implications, following consultation with the Director of Resources. Unless the Council or Finance & Corporate Services Committee has agreed otherwise, Directors must plan to contain the financial implications of such proposals within the relevant financial limit.
- 2.8.1.3 The revenue budget must be constructed so as to ensure that resource allocation properly reflects the business plans and priorities of the Council. Budgets (spending plans) are needed so that the Council can plan, authorise, monitor and control the way money is allocated and spent. It is illegal for a Council to budget for a deficit.
- 2.8.1.4 The annual strategic and financial planning process involves a cycle in which Directors develop their own plans for submission to the relevant Committee. As each year passes, another future year will be added to the MTFS. This ensures that the Council is always preparing for events in advance.

B.2.9 Key controls

- 2.9.1 The key controls for budgets and the MTFS are:
 - a) specific budget approval for all expenditure;
 - b) budget managers are consulted in the preparation of the budgets for which they will be held responsible and accept accountability within delegations set by the Council for their budgets and the level of service to be delivered;
 - c) a monitoring process is in place to review regularly the effectiveness and operation of budget preparation and to ensure that any corrective action is taken.

B.2.10 Responsibilities of the Director of Resources

- 2.10.1 To prepare and submit reports on budget prospects to the Finance & Corporate Services Committee including resource constraints set by the Government. Reports should take account of medium-term prospects, where appropriate.
- 2.10.2 To determine the detailed form of revenue estimates and the methods for their preparation.
- 2.10.3 To advise on the medium-term implications of spending decisions.
- 2.10.4 To encourage the best use of resources and value for money by working with Directors to identify opportunities to improve economy, efficiency and effectiveness, and by encouraging good practice in conducting financial appraisals of development or savings options, and in developing financial aspects of service planning.
- 2.10.5 To advise the Council on proposals in accordance with his/her responsibilities under section 151 of the Local Government Act 1972.

B.2.11 Responsibilities of Directors

- 2.11.1 To prepare estimates of income and expenditure, in consultation with the Director of Resources.
- 2.11.2 To prepare budgets that are consistent with any relevant financial limits, with the Council's annual budget cycle and with guidelines issued by the Director of Resources.
- 2.11.3 To integrate financial and budget plans into business planning, so that budget plans can be supported by financial and non-financial performance measures.
- 2.11.4 In consultation with the Director of Resources and in accordance with the laid-down guidance and timetable, to prepare detailed draft revenue and capital budgets for consideration by the Finance & Corporate Services Committee.
- 2.11.5 When drawing up draft budget requirements, to have regard to:
 - a) spending patterns and pressures revealed through the budget monitoring process;
 - b) legal requirements;
 - c) requirements as defined by the Council in the Strategic and Financial Policy Process;
 - d) initiatives already under way and any new service requirements that are likely to require funding within the financial year in question.

B.2.12 Resource allocation

2.12.1 Why is this important?

- 2.12.1.1 A mismatch often exists between available resources and required resources. A common scenario is that available resources are not adequate to fulfil need/desire. It is therefore imperative that needs/desires are carefully prioritised, taking account of the Council's legal responsibilities and that resources are allocated to meet the urgent priorities. Resources may include staff, money, equipment, goods and materials.

B.2.13 Key controls

- 2.13.1 The key controls for resource allocation are:
 - a) resources are acquired in accordance with the law and allocated using an approved authorisation process;
 - b) resources are used only for the purpose intended, to achieve the approved policies and objectives, and are properly accounted for;
 - c) resources are securely held for use when required;
 - d) resources are used in the most efficient manner.

B.2.14 Responsibilities of the Director of Resources

- 2.14.1 To coordinate the Strategic and Financial Planning process to ensure that resources are devoted to the Council's stated priorities.
- 2.14.2 To advise on methods available for the funding of expenditure plans.

B.2.15 Responsibilities of Directors

- 2.15.1 To deliver the Council's key objectives within budget limits and to utilise resources allocated, and further allocate resources, in the most efficient, effective and economic way.
- 2.15.2 To identify opportunities to minimise or eliminate resource requirements or consumption without having a detrimental effect on service delivery.

B.2.16 Capital programmes

2.16.1 Why is this important?

- 2.16.1.1 Capital expenditure involves acquiring or enhancing fixed assets with a long-term value to the Council, such as land, buildings, and major items of plant, equipment or vehicles. Capital assets shape the way services are delivered in the long term and create financial commitments for the future in the form of financing costs and revenue running costs.
- 2.16.1.2 The Government controls the financing capacity of the Council through the CIPFA Prudential Code. This means that capital expenditure should be integrated into the Council's Treasury Management Strategy and should be carefully prioritised in order to maximise the benefit of scarce resources.

B.2.17 Key controls

- 2.17.1 The key controls for capital programmes are:
 - a) the development and implementation of asset management plans;
 - b) specific approval by the Council for the programme of capital expenditure;
 - c) a scheme and estimate, including project plan, progress targets and associated revenue expenditure is prepared for each capital project, for approval by the Finance & Corporate Services Committee;
 - d) proposals for improvements and alterations to buildings must be approved by the relevant Director;
 - e) accountability for each capital project is accepted by a named manager;
 - f) monitoring of progress in conjunction with expenditure and comparison with approved budget;
 - g) capital spending plans are to be in line with the approved Capital Strategy.

B.2.18 Responsibilities of the Director of Resources

- 2.18.1 To prepare the capital programme and estimates jointly with Directors and to report them to the Finance & Corporate Services Committee for approval. The Finance & Corporate Services Committee will make recommendations on the capital programme and on any associated financing requirements to the Council.
- 2.18.2 To prepare and submit reports jointly with the officers defined as accountable for capital projects to the Finance & Corporate Services Committee on the progress of the capital programme compared with the approved estimates.
- 2.18.3 Having regard to regulations determine the definition of 'capital'.

B.2.19 Responsibilities of Directors

- 2.19.1 To comply with guidance concerning capital schemes and controls issued by the Director of Resources.
- 2.19.2 To prepare and submit quarterly reports jointly with the Director of Resources to the Finance & Corporate Services Committee on the progress of the capital programme compared with the approved estimates.
- 2.19.3 To prepare regular reports reviewing the capital programme provisions for their services. In consultation with the Director of Resources, to obtain authorisation from the Finance & Corporate Services Committee and/or the Council for individual schemes where the estimated expenditure exceeds the capital programme provision by more than a specified amount (see **Appendix F**).
- 2.19.4 To ensure that all capital proposals have undergone a project appraisal in accordance with guidance issued by the Director of Resources.
- 2.19.5 To ensure that adequate records are maintained for all capital contracts.
- 2.19.6 To proceed with projects only when there is adequate provision in the capital programme.
- 2.19.7 To prepare and submit reports, jointly with the Director of Resources, to the Programme committees, of any increase in contract costs in excess of the approved scheme and estimate, unless the excess can be met by virement from elsewhere within the capital programme. The authorisation limits for capital virements are set out in **Appendix F**.
- 2.19.8 To prepare and submit reports, jointly with the Director of Resources, to the Programme committees, where it appears that the final cost of a revenue or capital contract will exceed the approved contract sum by more than a specified financial limit (see **Appendix F**).
- 2.19.9 No leasing arrangements as defined by the Director of Resources shall be entered into without prior approval.

B.3. MAINTENANCE OF RESERVES

B.3.1 Why is this important?

- 3.1.1 The Council must decide the level of general reserves it wishes to maintain before it can decide the level of council tax. Reserves are maintained as a matter of prudence. They enable the Council to provide for unexpected events and thereby protect it from overspending, should such events occur. Reserves for specific purposes may also be maintained, such as the purchase or renewal of capital items.

B.3.2 Key controls

- 3.2.1 To maintain reserves in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom and agreed accounting policies.
- 3.2.2 For each reserve established, the purpose, usage and basis of transactions should be clearly identified and approved by the Finance & Corporate Services Committee.

B.3.3 Responsibilities of the Director of Resources

- 3.3.1 To advise the Finance & Corporate Services Committee and/or the Council on prudent levels of reserves for the Council.

B.3.4 Responsibilities of Directors

- 3.4.1 To ensure that resources are used only for the purposes for which they were intended.

C. RISK MANAGEMENT AND CONTROL OF RESOURCES

C.1. RISK MANAGEMENT

C.1.1 Why is this important?

- 1.1.1 All organisations, whether private or public sector, face risks to people, property and continued operations. Risk is the chance or possibility of loss, damage, injury or failure to achieve objectives caused by an unwanted or uncertain action or event. Risk management is the planned and systematic approach to the identification, evaluation and control of risk. Its objectives are to secure the assets of the organisation and to ensure the continued financial and organisational well-being of the organisation. In essence it is, therefore, an integral part of good business practice. Risk management is concerned with evaluating the measures an organisation already has in place to manage identified risks and then recommending the action the organisation needs to take to control these risks effectively.
- 1.1.2 It is the overall responsibility of the Council to approve the Council's risk management strategy, and to promote a culture of risk management awareness throughout the Council.

C.1.2 Key controls

- 1.2.1 The key controls for risk management are:
- a) procedures are in place to identify, assess, prevent or contain material known risks, and these procedures are operating effectively throughout the Council;
 - b) a monitoring process is in place to review regularly the effectiveness of risk reduction strategies and the operation of these controls;
 - c) managers know that they are responsible for managing relevant risks and are provided with relevant information on risk management initiatives;
 - d) provision is made for losses that might result from the risks that remain;
 - e) procedures are in place to investigate claims within required timescales
 - f) acceptable levels of risk are determined and insured against where appropriate;
 - g) the Council has identified business continuity plans for implementation in the event of disaster that results in significant loss or damage to its resources.

C.1.3 Responsibilities of the Director of Resources

- 1.3.1 To prepare and promote the Council's Risk Management Policy.
- 1.3.2 To develop risk management controls in conjunction with Directors.

C.1.4 Responsibilities of the Director of Resources

- 1.4.1 To include all appropriate employees of the Council in a suitable fidelity guarantee insurance.
- 1.4.2 To effect corporate insurance cover, through external insurance and internal funding, and to negotiate all claims in consultation with other officers, where necessary.

C.1.5 Responsibilities of Directors

- 1.5.1 To notify the Director of Resources immediately of any loss, liability or damage that may lead to a claim against the Council, together with any information or explanation required by the Council's insurers.
- 1.5.2 To take responsibility for risk management, having regard to advice from the Director of Resources and other specialist officers (e.g. fire prevention, health and safety).
- 1.5.3 To ensure that there are regular reviews of risk within their Service.
- 1.5.4 To notify the Director of Resources promptly of all new risks, properties or vehicles that require insurance and of any alterations affecting existing insurances.
- 1.5.5 To consult the Director of Resources and the Council's legal advisors on the terms of any indemnity that the authority is requested to give.
- 1.5.6 To ensure those employees, or anyone covered by the Council's insurances, do not admit liability or make any offer to pay compensation that may prejudice the assessment of liability in respect of any insurance claim.

C.2. INTERNAL CONTROLS

C.2.1 Why is this important?

- 2.1.1 The Council is complex and beyond the direct control of a single individual. It therefore requires internal controls to manage and monitor progress towards strategic objectives.
- 2.1.2 The Council has statutory obligations, and, therefore, requires internal controls to identify, meet and monitor compliance with these obligations.
- 2.1.3 The Council faces a wide range of financial, administrative and commercial risks, both from internal and external factors, which threaten the achievement of its objectives. Internal controls are necessary to manage these risks.
- 2.1.4 The system of internal controls is established in order to provide measurable achievement of:
 - a) efficient and effective operations;
 - b) reliable financial information and reporting;
 - c) compliance with laws and regulations;
 - d) risk management.

C.2.2 Key controls

- 2.2.1 The key controls and control objectives for internal control systems are:
 - a) key controls should be reviewed on a regular basis;
 - b) managerial control systems, including defining policies, setting objectives and plans, monitoring financial and other performance and taking appropriate anticipatory and remedial action. The key objective of these systems is to promote ownership of the control environment by defining roles and responsibilities;

- c) financial and operational control systems and procedures, which include physical safeguards for assets, segregation of duties, authorisation and approval procedures and information systems;
- d) an effective internal audit function that is properly resourced. It should operate in accordance with the principles contained in the Auditing Practices Board's auditing guideline Guidance for Internal Auditors, CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom and with any other statutory obligations and regulations.

C.2.3 Responsibilities of the Director of Resources

- 2.3.1 To assist the Council to put in place an appropriate control environment and effective internal controls which provide reasonable assurance of effective and efficient operations, financial stewardship, probity and compliance with laws and regulations.

C.2.4 Responsibilities of Directors

- 2.4.1 To manage processes to check that established controls are understood and being adhered to and to evaluate their effectiveness, in order to be confident in the proper use of resources, achievement of objectives and management of risks.
- 2.4.2 To review existing controls in the light of changes affecting the Council and to establish and implement new ones in line with guidance from the Director of Resources. Directors should also be responsible, after consultation with the Director of Resources, for removing controls that are unnecessary or not cost or risk effective – for example, because of duplication.

C.3. AUDIT REQUIREMENTS

C.3.1 Internal audit

3.1.1 Why is this important?

- 3.1.1.1 The Accounts and Audit Regulations 2015 (para 5) require that a “relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.
- 3.1.1.2 Internal Audit must be seen as independent. This is achieved through operating within a framework that allows unrestricted access to senior management, reporting in its own name and segregation as far as practical from line operations. The function reports directly to the Director of Resources (also the officer designated under Section 151 of the Local Government Act 1972 as responsible for ensuring the proper administration of the Authority's financial affairs). Internal Audit also reports directly to the Audit Committee.

C.3.2 Key controls

- 3.2.1 The key controls for internal audit are:
 - a) that it is independent in its planning and operation;
 - b) the Audit Manager has direct access to the Chief Executive, Director of Resources, all levels of management and directly to elected Members;

- c) Internal Auditors work towards complying with the UK Public Sector Internal Audit Standards (PSIAS), and effort is made to preserve objectivity by ensuring staff are free from conflicts of interest. Therefore as far as is practical, Internal Audit will not participate in the day to day operation of any systems of internal financial control.

C.3.3 Responsibilities of the Director of Resources

- 3.3.1 To ensure that internal auditors have the authority to:
 - a) access Council premises at reasonable times;
 - b) access all assets, records, documents, correspondence and control systems ;
 - c) receive any information and explanation considered necessary concerning any matter under consideration;
 - d) require any employee of the Council to account for cash, materials or any other asset under his/her control;
 - e) access records belonging to third parties, such as contractors, when required;
 - f) obtain direct access to the Finance & Corporate Services Committee and the Audit Committee.
- 3.3.2 To approve the annual audit plans, prepared by the Audit Manager, and present to the Audit Committee for their approval.
- 3.3.3 To prepare terms of reference for the internal audit function, for approval by the Audit Committee.
- 3.3.4 To ensure that effective procedures are in place to investigate promptly any fraud or irregularity.

C.3.4 Responsibilities of Directors

- 3.4.1 To ensure that internal auditors are given access at all reasonable times to premises, personnel, documents and assets that the auditors consider necessary for the purposes of their work.
- 3.4.2 To ensure that auditors are provided with any information and explanations that they seek in the course of their work.
- 3.4.3 To respond to internal and external audit reports in writing, within a timescale agreed by the appropriate Director and the Director of Resources or External Auditor, detailing the action intended to address any recommendations.
- 3.4.4 To ensure that any agreed actions arising from audit recommendations are carried out in a timely and efficient fashion.
- 3.4.5 To ensure that their staff report any suspicion of fraud, corruption or other financial irregularity in respect of Council funds, either directly, or via the Directors to the Director of Resources for investigation.
- 3.4.6 The Director of Resources must then arrange for appropriate investigation of the matter. The relevant Director must agree any further investigative action with the Director of Resources before proceeding.

- 3.4.7 The Director of Resources, in consultation with the relevant Director, the Monitoring Officer and the Chief Executive will advise whether any matter should be referred to the police for further investigation.
- 3.4.8 To ensure that the Director of Resources is given an opportunity, in a timely manner before live operation, to evaluate the adequacy of new systems for maintaining financial records, or records of assets, or changes to such systems.

C.3.5 External audit

3.5.1 Why is this important?

- 3.5.1.1 Under Schedule 1 of the Local Audit and Accountability Act 2014 all contracts for audit and related services, previously let by the Audit Commission, were transferred to Public Sector Audit Appointments Ltd on 1 April 2015. The external auditor has rights of access to all documents and information necessary for audit purposes (para 22 2014 Act).
- 3.5.1.2 The general duties of the external auditor are defined in the Local Audit and Accountability Act 2014 (para 20) and the Local Government Act 1999. In particular, Schedule 6 of the 2014 Act sets out that the Comptroller & Auditor General is responsible for preparing a code of audit practice, which external auditors follow when carrying out their duties. Schedule 1 of the code of audit practice sets out the auditor's statutory responsibilities across 3 main headings:
- a) Audit Scope;
 - b) Reporting;
 - c) Additional powers and duties.
- 3.5.1.3 The Council's accounts are scrutinised by external auditors, who must be satisfied that the Statement of Accounts 'presents a true and fair view' (Para 20 2014 Act) of the financial position of the Council and its income and expenditure for the year in question and complies with the legal requirements.

C.3.6 Key controls

- 3.6.1 External auditors were initially appointed by Public Sector Audit Appointments Ltd, however subsequent appointments are to be made by the Local Authority for a maximum period of five years. The Comptroller & Auditor General (National Audit Office) prepares the code of audit practice, which external auditors follow when carrying out their audits.

C.3.7 Responsibilities of the Director of Resources

- 3.7.1 To ensure that external auditors are given access at all reasonable times to premises, personnel, documents and assets that the external auditors consider necessary for the purposes of their work.
- 3.7.2 To work with the external auditor and advise the Council, and Directors on their responsibilities in relation to external audit.
- 3.7.3 To ensure there is effective liaison between external and internal audit.

C.3.8 Responsibilities of Directors

- 3.8.1 To ensure that external auditors are given access at all reasonable times to premises, personnel, documents and assets which the external auditors consider necessary for the purposes of their work.
- 3.8.2 To ensure that all records and systems are up to date and available for inspection.

C.4. PREVENTING FRAUD AND CORRUPTION

C.4.1 Why is it this important?

- 4.1.1 The Council will not tolerate fraud and corruption in the administration of its responsibilities, whether from inside or outside the Council.
- 4.1.2 The Council's expectation of propriety and accountability is that Members and staff at all levels will lead by example in ensuring adherence to legal requirements, rules, procedures and practices.
- 4.1.3 The Council also expects that individuals and organisations (e.g. suppliers, contractors, service providers) with whom it comes into contact will act towards the Council with integrity and without thought of or actions involving fraud and corruption. It must guard against the possibility that these expectations will not be fulfilled in all respects.

C.4.2 Key controls

- 4.2.1 The key controls regarding the prevention of financial irregularities are that:
- a) the Council has an effective Anti-Fraud and Anti-Corruption Policy and maintains a culture that will not tolerate fraud or corruption;
 - b) all Members and staff act with integrity and lead by example as per the relevant Code of Conduct;
 - c) Managers are required to deal swiftly and firmly with those who defraud or attempt to defraud the Council or who are corrupt;
 - d) high standards of conduct are promoted amongst Members by the standards committee;
 - e) the maintenance of a register of interests in which any hospitality or gifts accepted must be recorded;
 - f) "whistle blowing" procedures are in place and operate effectively;
 - g) legislation including the Public Interest Disclosure Act 1998 is adhered to.

C.4.3 Responsibilities of the Director of Planning and Regulatory Services

- 4.3.1 To maintain and review an Anti-Fraud Policy.

C.4.4 Responsibilities of the Director of Resources

- 4.4.1 To maintain and review an Anti-Corruption Policy
- 4.4.2 To maintain adequate and effective internal control arrangements.
- 4.4.3 To ensure that all suspected irregularities are investigated and all proven irregularities reported to the Chief Executive.

C.4.5 Responsibilities of Directors

- 4.5.1 To ensure that all suspected irregularities are reported to the Director of Resources
- 4.5.2 To instigate the Council's disciplinary procedures where the outcome of an audit investigation indicates improper behaviour.
- 4.5.3 To ensure that where financial impropriety is discovered, the Director of Resources is informed. Where sufficient evidence exists to believe that a criminal offence may have been committed, after consultation with the Director of Resources, relevant Director and Chief Executive, to ensure that the Police are called in.

C.4.6 Responsibility of the Monitoring Officer

- 4.6.1 To maintain a register of interests.

C.5. ASSETS

C.5.1 Security

5.1.1 Why is this important?

- 5.1.1.1 The Council holds assets in the form of property, vehicles, equipment, furniture and other items worth millions of pounds. It is important that assets are safeguarded and used efficiently in service delivery, and that there are arrangements for the security of both assets and information required for service operations. An up-to-date asset register is a prerequisite for proper fixed asset accounting and sound asset management.

C.5.2 Key controls

- 5.2.1 The key controls for the security of resources such as land, buildings, fixed plant machinery, equipment, software and information are:
 - a) resources are used only for the purposes of the Council and are properly accounted for;
 - b) resources are available for use when required;
 - c) resources no longer required are disposed of in accordance with the law and the regulations of the Council so as to maximise benefits;
 - d) an asset register is maintained for the Council, assets are recorded when they are acquired by the Council and this record is updated as changes occur with respect to the location, value and condition of the asset;
 - e) all staff are aware of their responsibilities with regard to safeguarding the Council's assets and information, including the requirements of the Data Protection Act and software copyright legislation;
 - f) all staff are aware of their responsibilities with regard to safeguarding the security of the Council's Information Communication Technology (ICT) Systems, including maintaining restricted access to the information held on them and compliance with the Council's Information Communication Technology and internet security policies.

C.5.3 Responsibilities of the Director of Resources

5.3.1 To ensure that an asset register is maintained in accordance with good practice for all fixed assets with a value in excess of a specified financial limit (see **Appendix F**). The function of the asset register is to provide the Council with information about fixed assets so that they are:

- a) safeguarded;
- b) used efficiently and effectively;
- c) adequately maintained.

5.3.2 To receive the information required for accounting, costing and financial records from each Director.

5.3.3 To ensure that assets are valued in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom.

C.5.4 Responsibilities of Directors

5.4.1 A property database shall be maintained by the Director of Resources for all properties, plant and machinery and moveable assets currently owned or used by the Council subject to the minimum values specified in **Appendix F**. Any use of property by a service other than for direct service delivery should be supported by documentation identifying terms, responsibilities and duration of use.

5.4.2 To ensure that lessees and other prospective occupiers of council owned land are not allowed to take possession or enter the land until a lease or agreement, in a form approved by the Council's legal advisor, has been established.

5.4.3 To ensure the proper security of all buildings and other assets under their control in accordance with laid down guidelines.

5.4.4 Where land or buildings are surplus to requirements, a recommendation for sale should be the subject of a joint report by the Director and the Director of Resources (see **Appendix F**).

5.4.5 To pass title deeds to the Monitoring Officer who is responsible for maintaining the central repository of all title deeds.

5.4.6 To ensure that no Council asset is subject to personal use by a Member or employee without prior agreement of the relevant Director.

5.4.7 To ensure the safe custody of vehicles, equipment, furniture, stock, stores and other property belonging to the Council.

5.4.8 To ensure that an inventory is maintained of moveable assets (subject to limits in **Appendix F**) in accordance with arrangements defined by the Corporate Leadership Team.

5.4.9 To ensure that assets are identified, their location recorded and that they are appropriately marked and insured.

5.4.10 To consult the Director of Resources in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

5.4.11 To ensure cash holdings on premises are kept to a minimum.

- 5.4.12 To ensure that keys to safes and similar receptacles are carried on the person of those responsible at all times; loss of any such keys must be reported to the Director of Resources as soon as possible.
- 5.4.13 To record all disposals or part exchange of assets that should normally be by competitive tender or public auction in accordance with ***Contract Procedure Rules***, unless, the Finance & Corporate Services Committee agrees otherwise.
- 5.4.14 To ensure that all employees are aware that they have a personal responsibility with regard to the protection and confidentiality of information, whether held in manual or computerised records. Information may be sensitive or privileged, or may possess some intrinsic value, and its disclosure or loss could result in a cost to the Council in some way.
- 5.4.15 To maintain inventories and record an adequate description of furniture, fittings, equipment, plant and machinery above a specified financial limit in value (see **Appendix F**).
- 5.4.16 To carry out an annual check of all items on the inventory in order to verify location and condition and to take action in relation to surpluses or deficiencies, annotating the inventory accordingly. Attractive and portable items such as computers and cameras should be identified with security markings as belonging to the Council.
- 5.4.17 To make sure that property is only used in the course of the Council's business, unless the Director concerned has given permission otherwise.

C.5.5 Asset disposal

5.5.1 Why is this important?

- 5.5.1.1 It would be uneconomic and inefficient for the cost of assets to outweigh their benefits. Obsolete, non-repairable or unnecessary resources should be disposed of in accordance with the law and the regulations of the Council.

C.5.6 Key controls

- 5.6.1 Assets for disposal are identified and are disposed of at the most appropriate time, and only when it is in the best interests of the Council, and best price is obtained in accordance with ***Contract Procedure Rules*** and bearing in mind other factors, such as environmental issues.
- 5.6.2 Procedures protect staff involved in the disposal from accusations of personal gain.

C.5.7 Responsibilities of the Director of Resources

- 5.7.1 To issue advice on disposal in accordance with ***Contract Procedure Rules***.
- 5.7.2 To ensure appropriate accounting entries are made to remove the value of disposed assets from the Council's records and to include the sale proceeds if appropriate.

C.6. TREASURY MANAGEMENT

C.6.1 Why is this important?

- 6.1.1 Millions of pounds pass through the Council's accounts each year. This requires the establishment of codes of practice. These aim to provide assurances that the Council's money is properly managed in a way that balances risk with return, but with the overriding consideration being given to the security of the Council's investment.

C.6.2 Key controls

- 6.2.1 That the Council's borrowings and investments comply with the CIPFA Code of Practice on Treasury Management and with the Council's treasury management practices (TMP's).
- 6.2.2 That the Finance & Corporate Services Committee receives reports on Treasury activity at least twice a year in accordance with the code of practice and that the Treasury Management Strategy is subject to annual scrutiny before it is agreed.

C.6.3 Responsibilities of Director of Resources – treasury management and banking

- 6.3.1 To arrange the borrowing and investments of the Council in such a manner as to comply with the CIPFA Code of Practice on Treasury Management and the Council's treasury management practices and strategy.
- 6.3.2 To prepare reports for the consideration of the Finance & Corporate Services and Overview & Scrutiny Committees.
- 6.3.3 To operate bank accounts as are considered necessary – opening or closing any bank account shall require the written approval of the Director of Resources in accordance with the Banking Mandate (**Appendix G**).

C.6.4 Responsibilities of Directors – treasury management and banking

- 6.4.1 To follow the instructions on banking issued by the Director of Resources.

C.6.5 Responsibilities of Director of Resources – investments and borrowing

- 6.5.1 To ensure that all investments of money are made in the name of the Council.
- 6.5.2 To ensure that all securities that are the property of the Council and the title deeds of all property in the Council's ownership are held in the custody of the Monitoring Officer or under arrangements approved by the Director of Resources.
- 6.5.3 To effect all borrowings in the name of the Council.
- 6.5.4 To maintain records of all borrowing of money by the Council.

C.6.6 Responsibilities of Directors – investments and borrowing

- 6.6.1 To ensure that loans are not made to third parties and that interests are not acquired in companies, joint ventures or other enterprises without the approval of the Council.

C.6.7 Responsibilities of Directors – funds held for third parties

- 6.7.1 To arrange, where funds are held on behalf of third parties, for their secure administration, approved by the Director of Resources, and to maintain written records of all transactions.

C.6.8 Responsibilities of the Director of Resources – imprest accounts

- 6.8.1 To provide employees of the Council with cash imprest accounts to meet minor expenditure on behalf of the Council and to prescribe rules for operating these accounts. Minor items of expenditure should not exceed the prescribed amount.
- 6.8.2 To determine the petty cash limit and to maintain a record of all transactions and petty cash advances made, and periodically to review the arrangements for the safe custody and control of these advances.
- 6.8.3 To reimburse imprest holders, as often as necessary, to restore the imprests.

C.6.9 Responsibilities of Directors – imprest accounts

- 6.9.1 To ensure that employees operating an imprest account:
 - a) obtain and retain vouchers to support each payment from the imprest account. Where appropriate, an official receipted VAT invoice must be obtained;
 - b) make adequate arrangements for the safe custody of the account;
 - c) produce upon demand by the Director of Resources cash and all vouchers to the total value of the imprest amount;
 - d) record transactions promptly;
 - e) reconcile and balance the account at least monthly; reconciliation sheets to be signed and retained by the imprest holder;
 - f) provide the Director of Resources with a certificate of the value of the account held at 31 March each year;
 - g) ensure that the float is never used to cash personal cheques or to make personal loans and that the only payments into the account are the reimbursement of the float and change relating to purchases where an advance has been made.

C.7. STAFFING

C.7.1 Why is this important?

- 7.1.1 In order to provide the highest level of service, it is crucial that the Council recruits and retains high calibre, knowledgeable staff, qualified to an appropriate level.

C.7.2 Key controls

- 7.2.1 The key controls for staffing are:
 - a) procedures are in place for forecasting staffing requirements and cost;
 - b) controls are implemented to ensure that staff time is used efficiently and to the benefit of the Council;
 - c) checks are undertaken prior to employing new staff to ensure that they are appropriately qualified, experienced, lawfully resident and trustworthy.

C.7.3 Responsibilities of the Director of Resources

- 7.3.1 To act as an advisor to Directors on areas such as Income Tax, National Insurance and pension contributions, as appropriate.
- 7.3.2 To ensure that staff costs are charged accurately to allow Directors to monitor staffing budgets effectively.

C.7.4 Responsibilities of Directors

- 7.4.1 To monitor staff activity to ensure adequate control over such costs as sickness, overtime, training and temporary staff.
- 7.4.2 To ensure that the staffing budget is not exceeded without due authority and that it is managed to enable the agreed level of service to be provided.
- 7.4.3 To ensure that the Director of Resources is immediately informed if the staffing budget is likely to be materially over- or under-spent.

D. FINANCIAL SYSTEMS AND PROCEDURES

D.1. GENERAL

D.1.1 Why is this important?

1.1.1 Services have systems and procedures relating to the control of the Council's assets. Services are reliant on computers for their financial management information. The information must therefore be accurate and the systems and procedures sound and well administered. They should contain controls to ensure that transactions are properly processed and errors detected promptly.

1.1.2 The Director of Resources is responsible for ensuring that the authority's financial systems are sound and should therefore be notified of any new developments or changes.

D.1.2 Key controls

1.2.1 The key controls for systems and procedures are:

- a) basic data exists to enable the Council's objectives, targets, budgets and plans to be formulated;
- b) performance is communicated to the appropriate managers on an accurate, complete and timely basis;
- c) early warning is provided of deviations from target, plans and budgets that require management attention;
- d) operating systems and procedures are secure.

D.1.3 Responsibilities of the Director of Resources

1.3.1 To make arrangements for the proper administration of the Council's financial affairs, including to:

- a) issue advice, guidance and procedures for officers and others acting on the Council's behalf;
- b) determine the accounting systems, form of accounts and supporting financial records;
- c) establish arrangements for audit of the Council's financial affairs;
- d) approve any new financial systems to be introduced;
- e) approve any changes to be made to existing financial systems.

1.3.2 To ensure that effective contingency arrangements, including back-up procedures, exist for computer systems. Wherever possible, back-up information should be securely retained in a fireproof location, preferably off site or at an alternative location within the building.

1.3.3 To ensure that, where appropriate, computer systems are registered in accordance with Data Protection legislation and that staff are aware of their responsibilities under the legislation.

D.1.4 Responsibilities of Directors

1.4.1 To ensure that accounting records are properly maintained and held securely.

1.4.2 To ensure that vouchers and documents with financial implications are not destroyed, except in accordance with arrangements approved by the Director of Resources.

- 1.4.3 To ensure that a complete management trail, allowing financial transactions to be traced from the accounting records to the original document, and vice versa, is maintained.
- 1.4.4 To incorporate appropriate controls to ensure that, where relevant:
 - a) all input is genuine, complete, accurate, timely and not previously processed;
 - b) all processing is carried out in an accurate, complete and timely manner;
 - c) output from the system is complete, accurate and timely.
- 1.4.5 To ensure that the organisational structure provides an appropriate segregation of duties to provide adequate internal controls and to minimise the risk of fraud or other malpractice.
- 1.4.6 To ensure there is a documented and tested disaster recovery plan to allow information system processing to resume quickly in the event of an interruption.
- 1.4.7 To ensure that systems are documented and staff trained in operations.
- 1.4.8 To consult with the Director of Resources before changing any existing system or introducing new systems.
- 1.4.9 In consultation with the Director of Resources to establish a scheme of delegation identifying officers authorised to act upon the Directors behalf in respect of payments, income collection and placing orders, including variations, and showing the limits of their authority.
- 1.4.10 To supply lists of authorised officers, with specimen signatures and delegated limits, to the Director of Resources, together with any subsequent variations.
- 1.4.11 To ensure that relevant standards and guidelines for ICT systems issued by the Director of Resources or IT Manager are observed.
- 1.4.12 To ensure that computer equipment and software are protected from loss and damage through theft, vandalism, etc.
- 1.4.13 To comply with the copyright, designs and patents legislation and, in particular, to ensure that:
 - a) only software legally acquired and installed by the Council is used on its computers;
 - b) staff are aware of legislative provisions;
 - c) in developing systems, due regard is given to the issue of intellectual property rights.

D.2. INCOME AND EXPENDITURE

D.2.1 Income

2.1.1 Why is this important?

- 2.1.1.1 Income can be a vulnerable asset and effective income collection systems are necessary to ensure that all income due is identified, collected, receipted and banked properly. It is preferable to obtain income in advance of supplying goods or services as this improves the Council's cash-flow and also avoids the time and cost of administering debts.

D.2.2 Key controls

- 2.2.1 The key controls for income are:

- a) all income due to the Council is identified and charged correctly, in accordance with an approved charging policy, which is regularly reviewed;
- b) all income is collected from the correct person, at the right time, using the correct procedures and the appropriate stationery;
- c) all money received by an employee on behalf of the Council is paid in without delay through the Council's payment facility, as the Director of Resources directs, to the Council's bank account, and properly recorded. The responsibility for cash collection should be separated from that:
 - i. for identifying the amount due
 - ii. for reconciling the amount due to the amount received
- d) effective action is taken to pursue non-payment within defined timescales;
- e) formal approval for debt write-off is obtained;
- f) appropriate write-off action is taken within defined timescales;
- g) appropriate accounting adjustments are made following write-off action;
- h) all appropriate income documents are retained and stored for the defined period in accordance with the document retention guidelines;
- i) money collected and deposited is reconciled to the bank account by a person who is not involved in the collection or banking process.

D.2.3 Responsibilities of the Director of Resources

- 2.3.1 To agree arrangements for the collection of all income due to the Council and to approve the procedures, systems and documentation for its collection.
- 2.3.2 To approve all debts to be written off in consultation with the relevant Director and to keep a record of all sums written off up to the approved limit and to adhere to the requirements of the Accounts and Audit Regulations 2015.
- 2.3.3 To obtain the approval of the Finance & Corporate Services Committee in consultation with the relevant Director for writing off debts in excess of a specified financial limit (see **Appendix F**)
- 2.3.4 To ensure that appropriate accounting adjustments are made following write-off action.
- 2.3.5 To order and supply to services all receipt forms, books or tickets and similar items and to satisfy himself/herself regarding the arrangements for their control.

D.2.4 Responsibilities of Directors

- 2.4.1 To implement the charging policy for the supply of goods or services, including the appropriate charging of VAT (in consultation with the Director of Resources where appropriate), and to review it regularly, in line with corporate policies.
- 2.4.2 To separate the responsibility for identifying amounts due and the responsibility for collection, as far as is practicable.
- 2.4.3 To establish and initiate appropriate recovery procedures, including legal action where necessary, for debts that are not paid promptly.
- 2.4.4 To issue official receipts or to maintain other documentation for income collection.

- 2.4.5 To ensure that at least two employees are present when post is opened so that money received by post is properly identified and recorded.
- 2.4.6 To hold securely receipts, tickets and other records of income for the appropriate period in accordance with the documentation retention policy.
- 2.4.7 To secure all income to safeguard against loss or theft, and to ensure the security of cash handling.
- 2.4.8 To ensure that income is paid fully and promptly into the appropriate Council bank account in the form in which it is received. Appropriate details should be recorded on paying-in slips to provide an audit trail. Money collected and deposited must be reconciled to the bank account on a regular basis.
- 2.4.9 To ensure personal cheques or other payments are not en-cashed.
- 2.4.10 To supply the Director of Resources with details relating to work done, goods supplied, services rendered or other amounts due, to enable the Director of Resources to record correctly the sums due to the Council and to ensure accounts are sent out promptly. Directors have a responsibility to assist the Director of Resources in collecting debts that they have originated, by providing any further information requested about the debtor, and in pursuing the matter on the Council's behalf.
- 2.4.11 To notify the Director of Resources of outstanding income relating to the previous financial year as soon as possible after 31st March in line with the timetable determined by the Director of Resources and not later than 15th April.

D.3. ORDERING AND PAYING FOR WORK, GOODS AND SERVICES

D.3.1 Why is this important?

- 3.1.1 Public money should be spent with demonstrable probity and in accordance with the Council's policies. Authorities have a statutory duty to achieve best value in part through economy and efficiency. The Council's procedures should help to ensure that services obtain value for money from their purchasing arrangements. These procedures should be read in conjunction with the Council's ***Contract Procedure Rules***.

D.3.2 General

- 3.2.1 Every Officer and Member of the Council has a responsibility to declare any links or personal interests that they may have with purchasers, suppliers and/or contractors if they are engaged in contractual or purchasing decisions on behalf of the Council, in accordance with appropriate codes of conduct.
- 3.2.2 Official orders must be in a form approved by the Director of Resources. Official orders must be issued for all work, goods or services to be supplied to the Council, except for supplies of utilities, periodic payments, petty cash purchases or other exceptions specified by the Director of Resources.
- 3.3.3 Each order must conform to the guidelines approved by the Council on procurement Standard terms and conditions and must not be varied without the prior approval of the Director of Resources.

- 3.3.4 Apart from petty cash, the normal method of payment from the Council shall be by cheque or BACS drawn on the Council's bank account by the Director of Resources. The use of direct debit shall require the prior agreement of the Director of Resources. The use of Council procurement/business cards by non card holders shall require the prior agreement of the Director of Resources.
- 3.3.5 Official orders must not be raised for any personal or private purchases, nor must personal or private use be made of Council contracts, except where there is a specific Council policy to the contrary.
- 3.3.6 Detailed regulations relating to Procurement are set out in the Council's ***Contract Procedure Rules***.
- 3.3.7 Where an order is not appropriate as discussed in section 3.2.2, authorisation must be provided on the specified form and attached to the invoice for payment. Authorisation thresholds for Officers are set out in **Appendix H**.

D.3.3 Key controls

- 3.3.1 The key controls for ordering and paying for work, goods and services are:
- a) all goods and services are ordered only by authorised persons and are correctly recorded;
 - b) all goods and services shall be ordered in accordance with the Council's ***Contract Procedures Rules***;
 - c) goods and services received are checked to ensure they are in accordance with the order;
 - d) payments are not made unless goods have been received by the Council to the correct price, quantity and quality standards;
 - e) all payments are made to the correct person, for the correct amount and are properly recorded, regardless of the payment method;
 - f) all appropriate evidence of the transaction and payment documents are retained and stored for the defined period, in accordance with the document retention guidelines;
 - g) all expenditure, including VAT, is accurately recorded against the right budget and any exceptions are corrected by journal;
 - h) in addition e-commerce requires that processes are in place to maintain the security and integrity of data for transacting business electronically.

D.3.4 Responsibilities of the Director of Resources

- 3.4.1 To ensure that all the Council's financial systems and procedures are sound and properly administered.
- 3.4.2 To approve any changes to existing financial systems and to approve any new systems before they are introduced.
- 3.4.3 To approve the form of official orders and associated terms and conditions in consultation with the Council's legal advisors.
- 3.4.4 To make payments from the Council's funds on the Director's authorisation that the expenditure has been duly incurred in accordance with financial regulations.
- 3.4.5 To make payments, whether or not provision exists within the estimates, where the payment is specifically required by statute or is made under a court order.

- 3.4.6 To make payments to contractors on the certificate of the appropriate Director, which must include details of the value of work, retention money, amounts previously certified and amounts now certified.
- 3.4.7 To provide advice and encouragement on making payments by the most economical means, in accordance with the Council's Procurement Strategy and associated guidance.
- 3.4.8 To ensure that payment is not made unless a proper VAT invoice, where appropriate, has been received, checked and coded, confirming:
 - (a) that the invoice has not previously been paid;
 - (b) that expenditure has been properly incurred;
 - (c) that prices and arithmetic are correct;
 - (d) correct accounting treatment of tax;
 - (e) that discounts have been taken where available;
 - (f) that appropriate entries will be made in accounting records.
- 3.4.9 To ensure that payments are not made on a photocopied or faxed invoice, statement or other document other than the formal invoice, except where the original invoice has been lost, in which case a check must be made to see if payment has been made and if it has not the copy annotated accordingly prior to payment.

D.3.5 Responsibilities of Directors

- 3.5.1 To ensure that official orders are issued via the e-procurement system for all goods and services, other than the exceptions as specified in 3.2.2.
- 3.5.2 To ensure that orders are only used for goods and services provided to the service. Individuals must not use official orders to obtain goods or services for their private use (see 3.3.5).
- 3.5.3 To ensure that only staff authorised to raise orders (Buyers) via the e-procurements system have access to the system. To ensure that only staff authorised to approve orders above the specified limit have access to the system. Buyers and Approvers should be satisfied that the goods and services ordered are appropriate and needed, that there is adequate budgetary provision and that quotations or tenders have been obtained if necessary. Best Value principles should underpin the Council's approach to procurement. Value for money should always be achieved.
- 3.5.4 To ensure that goods and services are checked on receipt to verify that they are in accordance with the order. This check should, where possible, be carried out by a different officer from the person who authorised the order. Appropriate entries should then be made in inventories if necessary.
- 3.5.5 To ensure that the e-payment system is updated to show the receipt of goods, immediately after the goods are received.
- 3.5.6 Wherever possible to ensure that two authorised members of staff are involved in the ordering and receiving process.
- 3.5.7 To encourage suppliers of goods and services to receive payment by the most economical means for the Council. It is essential, however, that payments made by direct debit have the prior approval of the Director of Resources.

- 3.5.8 To ensure that the service obtains best value from purchases by taking appropriate steps to obtain competitive prices for goods and services of the appropriate quality. Due regard to be taken of the Council's procurement strategy and associated procurement guidance.
- 3.5.9 To ensure that employees are aware of the national code of conduct for local government employees specified in personnel policies.
- 3.5.10 To ensure that, loans, leasing or rental arrangements are not entered into without prior agreement from the Director of Resources.
- 3.5.11 To notify the Director of Resources of outstanding expenditure relating to the previous financial year as soon as possible after 31st March in line with the timetable determined by the Director of Resources.
- 3.5.12 With regard to contracts for construction and alterations to buildings and for civil engineering works, to document and agree with the Director of Resources the systems and procedures to be adopted in relation to financial aspects. This includes certification of interim and final payments, checking, recording and authorising payments, the system for monitoring and controlling capital schemes and the procedures for validation of subcontractors' tax status.
- 3.5.13 To notify the Director of Resources immediately of any expenditure to be incurred as a result of statute/court order where there is no budgetary provision.
- 3.5.14 To ensure that all appropriate payment records are retained and stored for the defined period, in accordance with the document retention guidelines.

D.4. PAYMENTS TO EMPLOYEES AND MEMBERS

D.4.1 Why is this important?

- 4.1.1 Staff costs are the largest item of expenditure for most Council services. It is therefore important that payments are accurate, timely, made only where they are due for services to the Council and that payments accord with individuals' conditions of employment. It is also important that all payments are accurately and completely recorded and accounted for and that Members' allowances are authorised in accordance with the scheme adopted by the Council.

D.4.2 Key controls

- 4.2.1 The key controls for payments to employees and Members are:

- (a) proper authorisation procedures are in place and that there is adherence to corporate timetables in relation to:
 - i. starters
 - ii. leavers
 - iii. variations
 - iv. enhancements
 - v. and that payments are made on the basis of timesheets or claims;
 - vi. frequent reconciliation of payroll expenditure against approved budget and bank account;
- (b) all appropriate payroll documents are retained and stored for the defined period in accordance with the document retention guidelines;
- (c) that HM Revenues and Customs regulations are complied with.

D.4.3 Responsibilities of the Director of Resources

- 4.3.1 To arrange and control the secure and reliable payment of salaries, compensation or other emoluments to existing and former employees, in accordance with procedures prescribed by him/her, on the due date.
- 4.3.2 To ensure that all appropriate payroll documents are retained and stored for the defined period in accordance with the document retention guidelines.
- 4.3.3 To record and make arrangements for the accurate and timely payment of tax, pensions and other deductions.
- 4.3.4 To make arrangements for payment of all travel and subsistence claims.
- 4.3.5 To make arrangements for paying Members travel or other allowances upon receiving the prescribed form, duly completed and authorised.
- 4.3.6 To ensure that adequate and effective systems and procedures are operated, so that:
 - (a) payments are only authorised to bona fide employees;
 - (b) payments are only made where there is a valid entitlement;
 - (c) conditions and contracts of employment are correctly applied, employees' names listed on the payroll are checked at regular intervals to verify accuracy and completeness.
- 4.3.7 To ensure that the Director of Resources is notified of the details of any employee benefits in kind, to enable full and complete reporting within the income tax self-assessment system (P11d).

D.4.4 Responsibilities of Directors

- 4.4.1 To send an up-to-date list of the names of officers authorised to sign records to the Director of Resources, together with specimen signatures.
- 4.4.2 To ensure that payroll transactions are processed only through the payroll system. Directors should give careful consideration to the employment status of individuals employed on a self-employed consultant or subcontract basis. HM Revenues and Customs applies a tight definition for employee status, and in cases of doubt, advice should be sought from the Director of Resources.
- 4.4.3 To certify travel and subsistence claims and other allowances. Certification is taken to mean that journeys were authorised and expenses properly and necessarily incurred, and that allowances are properly payable by the Council, ensuring that cost-effective use of travel arrangements is achieved. Due consideration should be given to tax implications and the Director of Resources is informed where appropriate.
- 4.4.4 To make, having regard to the particular circumstances of each case, ex gratia payments not exceeding a specified financial limit (see **Appendix F**) in any one case, subject to consultation with the Director of Resources. The circumstances of the proposed payment must not have the effect of circumventing other Council pay and allowance policies, tax rules or other legislation.
- 4.4.5 To notify the Director of Resources of all appointments, terminations or variations that may affect the pay or pension of an employee or former employee, in the form and to the timescale required by the Director of Resources.

- 4.4.6 To ensure appointments are made in accordance with the regulations of the Council and approved establishments, grades and scale of pay and that adequate budget provision is available.

D.4.5 Responsibilities of Members and Officers

- 4.5.1 To submit claims for travel and subsistence allowances on a monthly basis and, in any event, within one month of the year end.

D.5. TAXATION

D.5.1 Why is this important?

- 5.1.1 Like all organisations, the Council is responsible for ensuring its tax affairs are in order. Tax issues are often very complex and the penalties for incorrectly accounting for tax are severe. It is therefore very important for all officers to be aware of their role.

D.5.2 Key controls

- 5.2.1 The key controls for taxation are:
- (a) Finance staff remain abreast of tax legislation, in particular that relating to PAYE, NICs, CIS and VAT.
 - (b) budget managers are provided with relevant information and kept up to date on tax issues;
 - (c) budget managers are instructed on required record keeping;
 - (d) all taxable transactions are identified, properly carried out, accounted for within stipulated time-scales and paid through appropriate financial systems;
 - (e) records are maintained in accordance with instructions;
 - (f) returns are made to the appropriate authorities within the stipulated timescale.

D.5.3 Responsibilities of the Director of Resources

- 5.3.1 To complete all HM Revenues and Customs returns regarding PAYE and NIC's.
- 5.3.2 To complete a monthly return of VAT inputs and outputs to HM Revenues and Customs.
- 5.3.3 To provide details to HM Revenues and Customs regarding the construction industry tax deduction scheme in accordance with their deadlines.
- 5.3.4 To provide guidance for Council employees on taxation issues (including VAT).

D.5.4 Responsibilities of Directors

- 5.4.1 To ensure that the correct VAT liability is attached to all income due and that all VAT recoverable on purchases complies with HM Revenues and Customs regulations.
- 5.4.2 To ensure that, where construction and maintenance works are undertaken, the contractor fulfils the necessary construction industry tax deduction requirements.
- 5.4.3 To follow any guidance on taxation issued by the Director of Resources.

D.6. TRADING ACCOUNTS AND BUSINESS UNITS

D.6.1 Why is this important?

- 6.1.1 Trading accounts have become more important as local authorities have developed a more commercial culture.

D.6.2 General

- 6.2.1 Trading activities must operate within the Council's overall arrangements and rules for financial, personnel and resource management. Exceptionally, where it can be demonstrated that this would lead to a unit being uncompetitive and losing work, special arrangements can be considered. While the Programme committees have an overall responsibility for the operations of trading activities, clearly trading activities need freedom within this framework to operate on a commercial basis. Trading activities must adhere to Financial Regulations, unless alternative arrangements are explicitly identified and agreed in writing with the Director of Resources.

D.6.3 Responsibilities of the Director of Resources

- 6.3.1 To advise on the establishment and operation of trading accounts.

D.6.4 Responsibilities of Directors

- 6.4.1 To ensure that the control of the trading activity will be to the financial target (the 'bottom line') rather than to individual expenditure and income estimate headings
- 6.4.2 To ensure that as a minimum, a break even position should be achieved.
- 6.4.3 To report to the Finance & Corporate Services Committee, where a trading activity plans a significant item of expenditure (e.g. a capital scheme, the purchase of a major item of computer software or the creation of a major ongoing revenue commitment), prior to the expenditure being committed, unless already in an approved capital programme
- 6.4.4 To make a full report to the Finance & Corporate Services Committee, as soon as it is known that the trading activity may make a deficit.
- 6.4.5 To make a report to the Finance & Corporate Services Committee on the outturn of each trading activity compared to the financial plan.
- 6.4.6 To consult with the Director of Resources and the Council's legal advisors where a trading activity wishes to enter into a contract with a third party where the contract expiry date exceeds the remaining life of their main contract with the Council. In general, such contracts should not be entered into unless they can be terminated within the main contract period without penalty.

E. EXTERNAL ARRANGEMENTS

E.1. PARTNERSHIPS

E.1.1 Why is this important?

1.1.1 Partnerships are likely to play a key role in delivering community strategies and in helping to promote and improve the well-being of the area. Local authorities are working in partnership with others – public agencies, private companies, community groups and voluntary organisations. Local authorities still deliver some services, but their distinctive leadership role is to bring together the contributions of the various stakeholders. They therefore need to deliver a shared vision of services based on user wishes.

1.1.2 Local authorities usually act as an “enabler” and will mobilise investment, bid for funds, champion the needs of their areas and harness the energies of local people and community organisations. Local authorities will be measured by what they achieve in partnership with others.

E.1.2 General

1.2.1 The main reasons for entering into a partnership are:

- a) the desire to find new ways to share risk;
- b) the ability to access new resources;
- c) to provide new and better ways of delivering services;
- d) to forge new relationships.

1.2.2 A partner is defined as either:

- a) an organisation (private or public) undertaking, part funding or participating as a beneficiary in a project or;
- b) a body whose nature or status give it a right or obligation to support the project.

1.2.3 Partners participate in projects by:

- a) acting as a project deliverer or sponsor, solely or in concert with others;
- b) acting as a project funder or part funder;
- c) being the beneficiary group of the activity undertaken in a project.

1.2.4 Partners have common responsibilities:

- a) to be willing to take on a role in the broader programme appropriate to the skills and resources of the partner organisation;
- b) to act in good faith at all times and in the best interests of the partnership’s aims and objectives;
- c) be open about any conflict of interests that might arise;
- d) to encourage joint working and promote the sharing of information, resources and skills between public, private and community sectors;
- e) to hold confidentially any information received as a result of partnership activities or duties that is of a confidential or commercially sensitive nature;
- f) to act wherever possible as ambassadors for the project.

E.1.3 Key controls

1.3.1 The key controls for Council partners are:

- a) if appropriate, to be aware of their responsibilities under the Council's financial regulations and procedures together with ***Contract Procedure Rules***;
- b) to ensure that risk management processes are in place to identify and assess all known risks;
- c) to ensure that project appraisal processes are in place to assess the viability of the project in terms of resources, staffing and expertise;
- d) to agree and accept formally the roles and responsibilities of each of the partners involved in the project before the project commences;
- e) to communicate regularly with other partners throughout the project so that problems can be identified and shared to achieve their successful resolution.

E.1.4 Responsibilities of the Director of Resources

1.4.1 To advise on effective controls that will ensure that resources are not wasted.

1.4.2 To advise on the key elements of funding a project. They include:

- a) a scheme appraisal for financial viability in both the current and future years;
- b) risk appraisal and management;
- c) resourcing, including taxation issues;
- d) audit, security and control requirements;
- e) carry-forward arrangements.

1.4.3 To ensure that the accounting arrangements are satisfactory.

1.4.4 To maintain a register of all contracts entered into with external bodies.

1.4.5 To ensure that spending has occurred in line with the terms and conditions and any eligibility criteria.

E.1.5 Responsibilities of Directors

1.5.1 To ensure that, before entering into agreements with external bodies the Council's legal advisors are consulted.

1.5.2 To ensure that, before entering into agreements with external bodies, a risk management appraisal has been prepared.

1.5.3 To ensure that such agreements and arrangements do not impact adversely upon the services provided by the Council.

1.5.4 To ensure that all agreements and arrangements are properly documented.

1.5.5 To provide appropriate information to the Director of Resources to enable a note to be entered into the Council's Statement of Accounts concerning material items.

E.2. EXTERNAL FUNDING

E.2.1 Why is this important?

- 2.1.1 External funding is potentially a very important source of income, but funding conditions need to be carefully considered to ensure that they are compatible with the aims and objectives of the Council. Local authorities are increasingly encouraged to provide seamless service delivery through working closely with other agencies and private service providers. Funds from external agencies provide additional resources to enable the Council to deliver services to the local community. However, in some instances, although the scope for external funding has increased, such funding is linked to tight specifications and may not be flexible enough to link to the Council's overall plan.

E.2.2 Key controls

- 2.2.1 The key controls for external funding are:
- a) to ensure that key conditions of funding and any statutory requirements are complied with and that the responsibilities of the accountable body are clearly understood;
 - b) to ensure that funds are acquired only to meet the priorities approved in the policy framework by the Council;
 - c) to ensure that any match-funding requirements and future revenue implications are given due consideration prior to entering into long-term agreements and that future revenue budgets reflect these requirements.

E.2.3 Responsibilities of the Director of Resources

- 2.3.1 To ensure that all funding notified by external bodies is received and properly recorded in the Council's accounts.
- 2.3.2 To ensure that the match-funding requirements are considered prior to entering into the agreements and that future revenue budgets reflect these requirements.
- 2.3.3 To ensure that audit requirements are met.

E.2.4 Responsibilities of Directors

- 2.4.1 To ensure that all claims for funds are made by the due date.
- 2.4.2 To ensure that the project progresses in accordance with the agreed project and that all expenditure is properly incurred and recorded.

E.3. WORK FOR THIRD PARTIES

E.3.1 Why is this important?

- 3.1.1 Legislation enables the Council to provide a range of services to other bodies. Such work may enable a unit to maintain economies of scale and existing expertise. Arrangements should be in place to ensure that any risk associated with this work is minimised and that such work is intra vires.

E.3.2 Key controls

- 3.2.1 The key controls for working with third parties are:

- a) to ensure that proposals are costed properly in accordance with guidance provided by the Director of Resources;
- b) to ensure that contracts are drawn up using guidance provided by the Director of Resources and that the formal approvals process is adhered to;
- c) to issue guidance with regard to the financial aspects of third party contracts and the maintenance of the contract register.

E.3.3 Responsibilities of Director of Resources

- 3.3.1 To issue guidance with regard to the financial aspects of third party contracts and the maintenance of the contract register.

E.3.4 Responsibilities of Directors

- 3.4.1 To ensure that the approval of the appropriate Programme committee is obtained before any negotiations are concluded to work for third parties.
- 3.4.2 To maintain a register of all contracts entered into with third parties in accordance with procedures specified by the Director of Resources.
- 3.4.3 To ensure that appropriate insurance arrangements are made.
- 3.4.4 To ensure that the Council is not put at risk from any bad debts.
- 3.4.5 To ensure that no contract is subsidised by the Council.
- 3.4.6 To ensure that, wherever possible, payment is received in advance of the delivery of the service.
- 3.4.7 To ensure that the service has the appropriate expertise to undertake the contract.
- 3.4.8 To ensure that such contracts do not impact adversely upon the services provided for the Council.
- 3.4.9 To ensure that all contracts are properly documented.
- 3.4.10 To provide appropriate information to the Director of Resources to enable a note to be entered into the Statement of Accounts.

F. FINANCIAL LIMITS

F.1. General

F.1.1 Throughout these regulations, there are references to financial limits. These limits will need to be reviewed on a regular basis and, consequently, the latest figures have been consolidated in this appendix in order to facilitate any future changes. The regulations which contain financial limits are listed below:

F.1.2 Virements between Directorates require the approval of the Finance & Corporate Services Committee subject to the authorisation limits set out below. For the purpose of virements, salaries are to be considered as a Directorate in their own right and are under the control of the Head of Paid Service.

F.1.3 The use of reserves is to be approved through the same authorisation process as virements where not approved as part of the annual budget or accounts processes, or have specific delegation.

F.1.4 The financial limits for approval of revenue virements and revenue supplementary estimates are set out below:

(a) Virements within same Directorate

Relevant Director and Director of Resources

(b) Virements between different Directorates

(i) Up to **£20,000** – Director and Director of Resources and reported quarterly to members via email.

(ii) Over **£20,000** up to **£50,000** - Director, Director of Resources in consultation with relevant Programme committee Chairman; and reported to the next Finance & Corporate Services Committee meeting;

(iii) Over **£50,000** - the Finance & Corporate Services Committee.

(c) Supplementary Estimates

(i) Up to **£20,000** – Director, Director of Resources and Chief Executive in consultation with the Chairman of the Finance & Corporate Services Committee and the Leader and reported to the next Finance & Corporate Services Committee;

(ii) Over **£20,000** – the Finance & Corporate Services Committee.

NB One of the Council's budget policies is to only agree supplementary estimates in exceptional circumstances.

F.1.5 A capital scheme (an identifiable project) is where expenditure exceeds **£10,000**.

F.1.6 The financial limits for approval of capital virements and capital supplementary estimates are the same as for revenue.

F.1.7 Any excess expenditure over the approved contract sum of more than **5%** or **£10,000** whichever is the greater must be reported to the Programme committee (Appendix B paragraph 2.19.8).

APPENDIX 3
Appendix F

- F.1.8** The asset register shall contain all assets with a value in excess of **£10,000** (Appendix C paragraph 5.3.1).
- F.1.9** All items with a value in excess of **£500** shall be included in inventories (Appendix C paragraph 5. 4.15). IT assets (laptops, monitors, printers etc but excluding IT peripherals) are an exception to this limit as are more desirable, and are all recorded on the IT inventory.
- F.1.10** Finance & Corporate Services Committee approval is required to declare land surplus to requirements where the value exceeds **£10,000** (Appendix C paragraph 5.4.4).
- F.1.11** Finance & Corporate Services Committee approval is required to write-off bad debts in excess of **£10,000** (Appendix D paragraph 2.3.3), in the case of Non Domestic Rates Debts this is increased to **£20,000**.
- F.1.12** Finance & Corporate Services Committee approval is required to make ex-gratia payments in excess of **£2,000** (Appendix D paragraph 4.4.4).
- F.1.13** Finance limits relating to contracts are contained in the Council's ***Contract Procedure Rules***.

G. BANK MANDATE

- G.1. Subject to an adequate indemnity and satisfactory security arrangements being maintained, pre-signed cheques may be used for payments not exceeding £10,000. The facsimile signature of the Chief Executive shall appear on all pre-signed cheques.
- G.2. Cheques above £10,000 shall be countersigned by the Director of Resources or, in his/her absence, the Chief Executive or the Director of Customers and Community or the Director of Planning and Regulatory Services.
- G.3. Amendments to cheques can be countersigned by the above and additionally the Finance Manager for cheques up to £10,000.
- G.4. Manual CHAPS payments shall be signed by any of the following:
- a) Director of Resources
 - b) Chief Executive
 - c) Director of Customers and Community
 - d) Director of Planning and Regulatory Services
- G.5. All arrangements with the Council's financial institutions shall be made by the Director of Resources who shall be authorised to operate such banking accounts/investments/financial instruments as he/she may consider necessary.
- G.6. All cheques shall be ordered only on the authority of the Director of Resources or under arrangements made by him/her.
- G.7. All cheques shall be ensured are kept in safe custody by the Director of Resources until issue.
- G.8. All instructions relating to the Council's banking accounts, shall be authorised by the Director of Resources or Officers authorised by him or her.
- G.9. Payments may be made by BACS or CHAPS electronic transmission subject to two authorised card holder authentications and authorisation in accordance with the following limits:
- Up to £50,000 - Officers delegated by Directors under the scheme of delegation
Above £50,000 - Directors or Chief Executive

H. AUTHORISATION ARRANGEMENTS

Total Value	Category	Authorisation Level
Up to £5,000	Electronic Orders	<i>Authorised buyer</i>
£5,001 to £50,000	Invoice Authorisations, Electronic Order Approvals, Mileage and Expenses Claims	<i>Line Manager</i>
Above £50,001*	Invoice Authorisations and Order/Contract Approvals	<i>Director or Chief Executive</i>

* Note requirement for written contracts above £50,000 – See Section 16.2 of Contract Procedure Rules.

Definitions (as per Contract Procedure Rules)

Approved Buyer- An Officer designated by a Director who is authorised to generate electronic orders on behalf of the Council.

Line Manager - An *Officer* designated by the *Director* to exercise the role reserved to the line manager by the contract procedure rules, this will be a Level 2 Manager.

Director- One of three Directors responsible for operational delivery of services and designated as such in the constitution.

I. DELEGATIONS

I.1.1 Introduction

- 1.1.1. The Status of financial regulations section in this document refer to Directors and Officers delegating their responsibilities per these financial regulations. Delegation should be given in writing, however there are instances where this isn't necessary or not possible due to sickness/leave.
- 1.1.2. These delegations are only applicable where decisions/actions are required urgently and the relevant officer is not available and written delegation has not been made as not known required.
- 1.1.3. There are statutory delegations for statutory posts, the Monitoring Officer, Section 151 Officer and Returning Officer, who all have a Deputy. Written delegation is not required for these posts to act in the full capacity.
- 1.1.4. Other Officer delegations:-

Officer	Delegation given to:
Chief Executive	Service Director
Service Director	Another Service Director
Group Manager	Service Director

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MALDON DISTRICT COUNCIL

COMMISSIONING AND PROCUREMENT STRATEGY



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Maldon District Council Procurement Strategy

1 INTRODUCTION

- 1.1 The local government procurement landscape is changing; this strategy document aims to clarify Maldon District Council's approach to Procurement activity within this changing environment.
- 1.2 Since the last strategy was adopted in 2012 a number of new external influences have been taken into account, including:
 - Public Services (Social Value) Act (2012).
 - The current draft of the National Procurement Strategy (due to be operational from late 2015).
 - Public Contract Regulations (2015).
- 1.3 Maldon District Council ('the Council') spends approximately £7 million on the procurement of goods, works and services. This strategy outlines the Council's current method of undertaking procurement and seeks to lay foundation for the future way in which procurement is addressed. This strategy is a 'living' document that will be updated at regular intervals in accordance with Council policy or through statutory amendments.
- 1.4 The Leadership Team are responsible for ensuring that the principles of this strategy are adopted and to promote its implementation within their own service area. Members are expected to use this strategy as a sense-check to review officer procurement decision-making through the relevant committees.

2 WHAT IS SUSTAINABLE COMMISSIONING AND PROCUREMENT?

- 2.1 **Commissioning** – the whole process of deciding what services are needed, their priority, and choosing what, why, how and where to allocate resources to provide them.
- 2.2 **Procurement** – the acquisition of goods, works and services which meet the customers' and service users' needs, whilst ensuring value for money throughout the life of the product including disposal.
- 2.3 **Sustainable procurement** – the acquisition of goods/works/services in a way that achieves value for money on a whole life basis by not only generating benefits for the Council for our communities and economy whilst minimising environmental damage.
- 2.4 **Value for Money** – also often described in terms of the 'three Es' – economy, efficiency and effectiveness:
 - **Economy** – careful use of resources to save expense, time and/or effort.
 - **Efficiency** – delivering the same level of service for less cost, time and/or effort.
 - **Effectiveness** – delivering a better service or getting a better return for the same amount of expense, time and/or effort.

- 2.5 Procurement is the method by which all goods, services and works are acquired. This includes everything from day to day purchases of consumables through to the acquisition of strategic services and works irrespective of value. However, procurement is more than just buying goods, works and services – it plays an increasingly strategic role in the way we deliver services.
- 2.6 In Public Procurement there are generally three procurement categories: goods, works and services.
- 2.6.1 Goods are physical products purchased or manufactured on request. There is usually an element of service involved, such as when the agreement is for the purchase of goods to be assembled and/or installed. However, the extent of the service provided is directly related to acceptance of the goods purchased. Typical examples of goods are: office supplies and equipment, furniture, IT equipment, books, vehicles, medical supplies and other commodities.
- 2.6.2 Works are related to civil works; this includes new construction of structures of all kinds (buildings, highways, bridges, etc), renovations, extensions, and repairs. This category can also include, water and sanitation, transportation and electrical plant infrastructure.
- 2.6.2 Services are classified as consulting services and non-consulting services. In some cases, they are simply classified as services because of the difficulty, at times, in clearly determining the difference. The distinguishing factor between the two, however, is the degree of importance of the measurable physical output of the requirement.

Consulting services are usually intellectual in nature and are considered technical services the output of which is not equipment intensive. Advisory and project related services are typical consulting services; which includes: feasibility studies, project management, engineering services, finance and accounting services, training and development, to mention a few.

Non-consulting services, on the other hand, usually involve the use of equipment and specific methodologies to achieve their objectives. Some typical examples of non-consulting services are: equipment maintenance and repair, operation and maintenance services, utility management, installation and maintenance services, surveys and field investigations, and similar.

- 2.7 Procurement should challenge existing service delivery models, and identifies and delivers the right future model of service provision.
- 2.8 The aim of effective procurement is to achieve best value through planned and skilful procurement, in respect of all goods, works and services sought by the Council. Also to support and encourage a vibrant local supplier market, remove barriers to trade for small to medium enterprises and voluntary organisations (such as splitting larger requirements into Lots) and giving appropriate consideration to Social Value.
- 2.9 Officers of Maldon District Council are required to comply with internal Contract

Procedure Rules as well as external laws, regulations and policy guidance at all times, in every procurement exercise regardless of contract value.

3 STRATEGIC OBJECTIVES

- 3.6 The Procurement Strategy supports the Council's Corporate Plan. At a general level, procurement of goods, works and services assists in delivering the Council's strategic objectives and statutory responsibilities:
- 3.6.1 by ensuring procurements reflect relevant sustainability and environmental issues and ensure procurement processes support and reflect the aim of protecting our environment for future generations;
 - 3.6.2 by ensuring procurement guidance is clear and simple, and that relevant contracts are advertised and accessible to all. The procurement processes used do not unfairly limit the opportunity to bid for Social Enterprises/Third Sector organisations;
 - 3.6.3 provide feedback to bidders to support the development and overall competitiveness of these organisations;
 - 3.6.4 by encouraging an effective local supplier market and the promotion of local social value in contracts (such as the creation of apprenticeships and local supply chains);
 - 3.6.5 by aiming to ensure each procurement encapsulates the best value solution for the District. Using the procurement cycle to assist in identifying improvements to services and support the delivery of value for money services. To eliminate anything that does not add value to the procurement; and
 - 3.6.6 by working closely with partner organisations such as the Essex Procurement Hub, East of England LGA, and the Procurement Agency for Essex and other partnership groups to deliver savings and efficiencies through collaboration.

3.7 Other Corporate documents linked to this Strategy:

3.7.1 Business Plan

3.7.2 Financial Regulations

3.7.3 Contract Procedure Rules

Links between this policy and our Corporate Priorities

3.8 This policy supports our Corporate Priorities in the following way:

3.8.1 Enable communities: We will engage with all parts of our communities, including Parish Councils, businesses and our residents to encourage the most efficient way to provide services by:

3.8.1.1 Seeking to secure the best outcomes for the local community by making use of all available resources – without regard to whether services are provided in-house, externally or through partnership arrangements.

3.8.1.2 Continuously improving services through the adoption of innovative practices so that service users see an improvement in both quality and value for money.

3.8.1.3 Adopting a collaborative approach to procurement by participating in framework contracts.

3.8.1.4 Ensure we engage the diverse needs of the Community.

3.8.1.5 Improving understanding of procurement and commissioning for both internal and external stakeholders.

3.8.2 Early Intervention: We will promote the safeguarding of our young and vulnerable residents by

3.8.2.1 Ensuring that arrangements are in place with contractors to safeguard children and vulnerable adults in accordance with legislation (existing contracts).

3.8.2.2 Ensure that the Councils procurement process required suppliers to comply with safeguarding requirements (new contracts).

3.8.2.3 Monitoring and reporting compliance with procurement policies and procedures.

4 PROCUREMENT RESOURCE

4.6 Maldon District Council is a small District Council with limited resources and it is not feasible to employ a full-time professionally qualified procurement resource.

- 4.7 The Essex Procurement Hub (EPH), hosted by Braintree District Council, was joined in April 2014 and provides procurement expertise for all aspects of procurement at Maldon. The shared service, which has six members, ensures Maldon has access to a fully qualified procurement professional for two days a week. In addition to being used to undertake high value and high risk procurements, this resource also helps Maldon to provide guidance, a toolkit and training opportunities to all officers of the Council involved in procuring goods and services.

5 GOVERNANCE AND RESPONSIBILITY

- 5.6 Procurement of goods, works and services across the Council has to be carried out within a number of controls including legislative and governance issues. In addition the Council has other policies, which must be adhered to as part of any procurement activity.
- 5.7 The Council will ensure that our procedure rules continue to be relevant and are compliant with EU regulations. The Council will hold the highest principles of fairness, transparency and openness within all procurement activity.
- 5.8 The key control over procurement activities is the Council's Contract Procedure Rules (CPRs), which set out the rules governing all aspects of procurement activity and outlines procedures to be followed for procurements that fall within set levels of spend. These are attached to this policy, Contract Procedure Rules.
- 5.9 The Director of Resources has overall strategic responsibility for procurement at Maldon, whilst operational responsibility lies with Managers.
- 5.10 Training is made available to staff engaged in Procurement. Procurement workshops are run in conjunction with the Essex Procurement Hub.
- 5.11 All the Official Journal of the European Union (OJEU) procurement projects must have sign off at PQQ in full and evaluation provided by Financial services and Procurement Consultant. .
- 5.12 All procurement must consider responsibilities and requirements for:
- 5.12.1 Safeguarding
 - 5.12.2 Sustainability
 - 5.12.3 Equalities
 - 5.12.4 Social Value
 - 5.12.5 Health and Safety
- 5.13 The Project Initiation Document (PiD) should allow considerations to be identified and assessed at the pre-procurement stage.
- 5.14 All procurement of contracts with a value of above £25,000 must have designated performance management criteria determined at the start of the contract, the results of which must be reported back to Members in June each year as part of the Annual Performance Monitoring of contractors.

6 E-PROCUREMENT

- 6.6 The National Procurement Strategy (NPS) places certain responsibilities on all Councils which includes use of e-procurement and the consideration of social value in procurement.
- 6.7 The Council has deployed Essex Marketplace solution for electronic ordering of goods and services.
- 6.8 The Council is using its website to promote good practice.
- 6.9 To support the delivery of this strategy the Council will continue to utilise electronic procurement systems. Electronic procurement systems can achieve efficiencies in the procure-to-pay cycle including reduction in processing time and reduction in transaction costs. This will help free resources that can be directed into front line services.

7 SUSTAINABLE PROCUREMENT

The Environment

- 7.6 We also will require operators of (*significant*) contracts to adopt whole life-cycle thinking in the delivery of services on the Council's behalf. Where relevant, examples may include the purchase and use of vehicles, equipment, energy, water and chemicals.
- 7.7 One of the goals of the Council's Climate Change Commitment is to lead the local community in minimising its environmental impact. Through green procurement the Council is setting an example and influencing the market-place by providing industry with real incentives for developing green technologies.
- 7.8 Sustainable procurement is the process of acquiring goods, works and services from a supplier that provides the optimum combination of whole life costs and benefits to meet the customer's requirement. In order to achieve this we will:
 - 7.8.1 Account for environmental aspects of a product alongside societal and economic aspects in the tendering process. Deliver appropriate training for purchasing staff, ensuring access to environmental information.
 - 7.8.2 Adopt a life-cycle thinking approach to avoid shifting environmental impact. Products with Eco-labels should be purchased wherever possible.
 - 7.8.3 Develop an energy efficiency standard for the procurement of electrical goods.
 - 7.8.4 Encourage an ethic of reduce, reuse, recycle amongst purchasing staff. New cars purchased for the Council Fleet should have the lowest emissions standard possible whilst remaining fit for purpose.

The Community

- 7.9 We will encourage a diverse and competitive supply market by ensuring that local businesses are given an equal opportunity to participate in competition for Council business, whilst still maintaining a competitive supply market by:
 - 7.9.1 Encouraging local businesses to register with Contracts Finder.
 - 7.9.2 Providing clear advice and guidance to local businesses about how to bid for the Council's work.
 - 7.9.3 Encouraging the employment of local labour by the Council's successful contractors.
 - 7.9.4 Ensuring contracts are structured so as not to prejudice local businesses.
 - 7.9.5 Exploring how to better engage with ethnic, disabled and other minority group suppliers.

8 PARTNERING AND COLLABORATION

- 8.6 The Council defines partnering as the creation of sustainable, collaborative relationships with suppliers to deliver services, carry out projects and acquire goods.
- 8.7 Collaboration is the process of working with other authorities or agencies to combine buying power and leverage based on higher levels of spend, to gain more favourable pricing and terms from suppliers when procuring goods, works or services.
- 8.8 The Council welcomes partnerships with other agencies which share its community and corporate aims. Therefore, to exploit these, the Council will:
 - 8.8.1 Include partnership options when undertaking service reviews and other appraisals.
 - 8.8.2 Through the EPH and in collaboration with neighbouring authorities develop sub regional and local procurement programmes and combine procurement options for the management of contracts as well as provision of services, works and supplies.
 - 8.8.3 Support the voluntary sector to engage with the Council and explore the potential for partnerships with local voluntary sector agencies interested in the provision of services for local people.
 - 8.8.4 Explore partnering opportunities with other agencies for significant construction projects.

9 CONDUCTING PROCUREMENT ACTIVITY AND RESOURCES

Social Value

- 9.6 The Social Value Act requires service related procurements over the EU threshold to consider social value. The act requires considerations to be proportionate and relevant to the particular requirement therefore where appropriate, the Council will use the full procurement cycle to consider how to improve the economic, social and environmental well-being of the District.
- 9.7 Considerations can be built in to the procurement process and could include adapting evaluation criteria or a requirement for contractors to support an apprenticeship scheme.

Equality

- 9.8 Procurement processes and documentation will reflect the Council's Equalities and Diversity Policy.
- 9.9 The Council will work with partners and suppliers to ensure that suppliers are, as a minimum, compliant with the relevant legislation, both at the inception of contracts and through their effective life.

Safeguarding and Health & Safety

- 9.10 All services commissioned by the Council are required to operate within the requirements of the Council's Safeguarding Children and Vulnerable Adults policy. Where relevant, contractors will need to demonstrate that they meet these requirements.
- 9.11 Procurement activity will be treated proportionately to the health and safety risks which arise from the contract. Potential risks will be assessed and contractors must provide evidence to demonstrate that their organisation actively promotes and manages health and safety.

Sustainability

- 9.12 Any procurement decision will aim to minimise harm to the environment and to promote conservation of natural resources.

Forward Planning

- 9.13 Forward Planning, particularly of major expenditure, is essential to maximise the potential savings through efficient and effective procurement.
- 9.13.1 Forward planning will be a key focus within the procurement cycle, particularly within the 'contract management', 'identification of need' and 'analysis of the requirement' stages.
- 9.13.2 Specifications where possible should be output based. Output based specifications will allow greater flexibility of design and support innovation throughout the supply chain.
- 9.14 Planning annual procurement activity in advance will enable the Council to become a more efficient buyer of goods, works and services.

Relationships with Suppliers

- 9.15 Effective procurement is measured by the outcomes and not by the completion of the process.
- 9.15.1 Contracts will be managed throughout their life to ensure that the benefits identified in the business case are delivered. Regular review meetings with incumbent suppliers are crucial in ensuring that set Key Performance Indicators and Service Level Agreements are achieved and maintained.
- 9.15.2 The Council will expand the use of contract management and build on areas of current best practice.
- 9.15.3 Risk registers shall be prepared for all major procurement processes in accordance with the Risk Management Strategy and will be revisited at key milestones in the procurement process and throughout the life of the contract.
- 9.15.4 When suppliers and contractors handle information on behalf of the Council, where possible, we will ensure that equivalent standards are applied or seek to influence our supplier's and contractor's standards.

Data Protection

- 9.16 The Council will expect Contractors to have appropriate information/data handling policies/procedures in place to handle confidential and commercially sensitive information, including personal and sensitive data, to ensure compliance with the Data Protection Act 1998.
- 9.17 The Council will ensure that all relevant Contracts include provisions relating to the ownership and control of any Intellectual Property created for, during and at the end of a contract.

Information Requests

- 9.18 Maldon District Council is a relevant authority for the purpose of the Freedom of Information Act 2000 and the Environmental Information Regulations 2004. The Council will expect that Contractors will support and assist the Council in discharging its obligations in responding to requests for information.

Our Conduct

- 9.19 In all our dealings in the procurement process, the Council will preserve the highest standards of honesty, integrity, impartiality and objectivity and shall comply with the Council's Codes of Conduct at all times.
- 9.20 In selecting contractors the Council will generally evaluate offers received on the basis of the most economically advantageous tender (MEAT) and will take into account, where appropriate, whole life costing seeking an appropriate balance between cost and quality.
- 9.21 In any procurement the Council will ensure that its approach to the market is consistent with these principles.

10 PERFORMANCE MEASURES AND TARGETS

- 10.6 Efficiencies gained through the adoption of procurement best practice when monitoring both our existing and future providers in support of overall Value for Money (VFM) can be redistributed to support long term sustainability of front line services.
- 10.7 Projects are monitored through the monitoring of Business Plan progress. Significant projects and exemptions are reported to members.

APPENDIX C – GLOSSARY OF COMMONLY USED PROCUREMENT TERMS AND ACRONYMS

Best Value: Often defined as ‘value for money’, Best Value is the optimum combination of whole life costs and quality to meet the customer’s requirement.
(Source: Draft Joint note on social issues in purchasing 2005)

Collaboration: In this context, public sector organisations that engage in a joint procurement for works, services or supplies with the intention of obtaining better value for money through economies of scale and reduced tendering costs.

Commissioning: Commissioning is a broad concept and there are many definitions, the following definition from the Audit Commission perhaps best captures the key elements of the commissioning tasks: *“Commissioning is the process of specifying, securing and monitoring services to meet people’s needs at a strategic level.”*

Competitive Tendering: Awarding contracts following a process of obtaining competing tenders.

Contract: A binding agreement between two or more parties that is enforceable in law.

Contract Management: The activities of a buyer before, during and after a contract period to ensure that all parties to the contract fulfil their contractual obligations. An important aspect of this is managing the relationships between all parties in the most effective way so as to ensure the contract meets the optimum combination of cost, time and quality.
(Source: Adapted from CIPS definition in the contracts management Knowledge Summary)

E-Procurement: is the ability to purchase/sell through electronic trading via the Internet.

Evaluation: A detailed assessment and comparison of offers made by the Council in accordance with published criteria of responses to a request for quotations or tenders.

Framework Agreement: A framework agreement is a general term for agreements with suppliers which set out terms and conditions under which specific purchases (call-offs) can be made throughout the term of the agreement.

Invitation to Tender (ITT): A formal document inviting an organisation to tender to provide services or, supply goods to or carry out works for the Council. It will include the instructions for submitting a tender, the specification for the requirement, the criteria against which the tender will be assessed, the proposed terms and conditions for the contract and, sometimes, a business questionnaire.

Key Performance Indicator (KPI): KPIs are placed against certain elements of a contract or SLA and indicate the items that are to be measured to see if the contractor has achieved the required contract standard.

MEAT: Most Economically Advantageous Tender.

Method Statement: A document used in the invitation to quote or to tender which sets out specific questions for the bidder to answer to explain to the Council how a service is to be delivered/works to be carried out. It will be evaluated and form a part of the contract.

Official Journal of the European Union (OJEU): The on-line publication in which notices advertising a Council tenders that fall within the EU thresholds must be placed at the start and end of all the procurement.

Pre-Qualification Questionnaire (PQQ): A document asking the tenderer to provide information about his/her business and experience. Most commonly used in EU level procurements.

Procurement: Often used interchangeably with Purchasing. Procurement is the totality of acquisition starting from the identification of a requirement to the disposal of that requirement at the end of its life. It therefore includes pre-contract activities e.g. sourcing and post contract activities e.g. contract management, supplier relationship management activities. Procurement generally relates to goods, works and service(s) requirements.

Public Procurement Directives: The EU procurement Directives set out the legal framework for public procurement. They apply when public authorities and utilities seek to acquire goods, services, and works. They set out procedures which must be followed before awarding a contract when its value exceeds set thresholds.

Quotation: An offer by a supplier to supply goods or services or to carry out works requested either orally or in writing.

Regulations: The Public Contracts Regulations 2006 that implement the various EU Procurement Directives

Risk Management: Involves three key activities, risk analysis, risk assessment, and risk mitigation, all of which facilitate the taking of decisions and actions to control risk appropriately by providing a disciplined and objective approach.
(Source: www.cips.org Knowledge Summary on risk management)

SME: In this context Small and Medium Enterprises (businesses).

Specification/Statement of Requirements: A description of the requirements for the service or of the service to be provided.

Supplier Relationship Management: (SRM) is the discipline of strategically planning for, and managing all interactions with contractors that supply goods and/or services in order to increase the value of those interactions. In practice, SRM entails creating closer, more collaborative relationships with key suppliers in order to uncover new value and reduce risk.

Tender: The offer submitted by the tenderer in response to the Invitation to Tender.

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MALDON DISTRICT COUNCIL

Contract Procedure Rules

Draft September 2017

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All costs stated in these contract procedure rules are exclusive of VAT, Staff **costs** and fees. Terms appearing in the definitions appendix are ***italicised***.

A BRIEF GUIDE TO CONTRACT PROCEDURE RULES

These contract procedure rules (issued in accordance with section 135 of the 1972 Local Government Act) are intended to promote good purchasing practice and public accountability and deter corruption. Following the rules is the best defence against allegations that a purchase has been made incorrectly or fraudulently.

Officers responsible for purchasing or disposal must comply with these contract procedure rules when undertaking Procurement on behalf of the Council. Council employees and third party service providers have a duty to report breaches of Contract Procedure Rules to an appropriate senior manager and the Monitoring Officer.

These rules apply to all relevant contracts.

These rules apply to Officers and Members.

~~They lay down minimum requirements and a more thorough procedure may be appropriate for a particular contract. (For example, if Rule 8.1 would normally require that quotes be obtained, it might be appropriate in particular circumstances to seek additional quotations in writing or tender submissions. Equally, it may not always be appropriate to make use of an exemption under Rule 3 even if one might apply or be granted.)~~

For the purposes of these rules, where there is a requirement for communication to be in writing, this shall be deemed to include e-mail and fax transmissions as well as hard copy.

- Follow the rules if you purchase goods or services or order building work.
- Take all necessary legal, financial and professional advice.
- Declare any personal financial interest in a contract. Corruption is a criminal offence.
- Conduct any *Best Value* review and appraise the purchasing need.
- Check whether there is an existing *Corporate Contract* you can make use of before undergoing a competitive process.
- Normally allow at least four weeks for submission of bids (not to be submitted by fax or e-mail).
- Keep bids confidential.
- Complete a written contract or council order before the supply or works begin.
- Identify a contract manager with responsibility for ensuring the contract delivers as intended.
- Keep records of dealings with suppliers.
- Assess each contract afterwards to see how well it met the purchasing need and *Value for Money* requirements.

In accordance with the *Constitution*, the *Director of Resources* shall have the power to make amendments from time to time to these contract procedure rules after consultation with the Solicitor/Monitoring Officer.

SECTION 1: SCOPE OF CONTRACT PROCEDURE RULES

1. BASIC PRINCIPLES

All purchasing and disposal procedures must:

- ~~Achieve Best Value for public money spent~~ Ensure value for money and propriety in spending of public money; be consistent with the highest standards of integrity
- ~~Be consistent with the highest standards of integrity~~
- ~~Ensure fairness in allocating public contracts~~
- ~~Comply with all legal requirements~~ consider all necessary procurement, legal, financial and professional advice
- Comply with all legal requirements and these rules
- Ensure that the Council is not exposed to unnecessary risk and likelihood of challenge arising from non-compliant procurement activity
- Consider and incorporate necessary health and safety, inclusion and diversity, and safeguarding children and vulnerable adults requirements.
- Not be influenced by Non-Commerical considerations other than those permitted by law.
- Comply with the Council's Procurement Strategy.
- ~~Ensure that Non-commercial Considerations do not influence any Contracting Decision~~
- Support the council's corporate and departmental objectives, plan aims and policies
- ~~Comply with the council's corporate Procurement Strategy and competition policy.~~

2. OFFICER RESPONSIBILITIES

2.1 Officers

2.1.1 Officers responsible for purchasing or disposal must comply with these contract procedure rules, *Financial Regulations*, the Code of Conduct and with all UK and European Union binding legal requirements. Officers must ensure that any Agents, Consultants and contractual partners acting on their behalf also comply.

All officers should undertake procurement in a manner which avoids any potential conflicts of interest.

2.1.2 Officers must:

- Obtain all appropriate authorisations and check that appropriate budget provisions exist before procurement
- Have regard to the guidance in the *Purchasing Guidance*
- Check whether a suitable *Corporate Contract* exists before seeking to let another contract; where a suitable *Corporate Contract* exists, this must be

used unless there is an auditable reason not to keep the records required by Rule 6

- Take all necessary legal, financial and professional advice.

2.1.3 When any employee either of the authority or of a service provider may be affected by any transfer arrangement, *Officers* must ensure that the Transfer of Undertaking (Protection of Employment) (*TUPE*) issues are considered and obtain legal advice before proceeding with inviting *Tenders* or *Quotations*.

2.2 Directors

2.2.1 *Directors* must:

- Ensure that their staff comply with Rule 2.1 Keep registers of: Contracts Completed by signature, rather than by the council's seal (see Rule 16.3)
- Arrange their safekeeping on council premises exemptions recorded under Rule 3.2.
- Ensure that where exemptions are obtained under section 3 that they are recorded and stored.

3. EXEMPTIONS, COLLABORATIVE AND E-PROCUREMENT ARRANGEMENTS

- 3.1 The council has the power to waive any requirements within these contract procedure rules for specific projects.
- 3.2 Where a proposed contract is likely to exceed the European Union (*EU*) *Threshold*, *Directors* have no delegated powers and the matter has to be determined by the council (see Rule 3.1). No exemption can be used if the EU Procedure applies or if the Total Value exceeds £24,999.
- 3.3 Where an exemption is necessary because of an unforeseeable emergency involving immediate risk to persons, property or serious disruption to council services, the *Officer* and the *Director of Resources* may jointly approve the exemption but they must prepare a report for the next Finance and Corporate Services Committee to support the action taken.
- 3.4 All exemptions, and the reasons for them, must be recorded using the form in the *Purchasing Guidance*. Exemptions shall be signed by the *Officer* and countersigned by the *Director of Resources* and where appropriate the Chairman of the Finance & Corporate Services Committee.
- 3.5 The *Director of Resources* must be consulted prior to commencing any procurement process using Office of Government Commerce (OGC) Buying Solutions Contracts. The terms and conditions of contract applicable to any OGC arrangement, including the requirement to undertake competition between providers, must be fully complied with.
- 3.6 *Financial Officers* must monitor the use of all exemptions.
- 3.7 In order to secure *Value for Money*, the authority may enter into collaborative procurement arrangements. The *Officer* must consult the *Director of Resources* and the ~~*Solicitor*~~ *Monitoring Officer* where the purchase is to be made using collaborative procurement arrangements with another local authority, government department, statutory undertaker or public service purchasing consortium.
 - 3.7.1 All purchases made via a local authority purchasing consortium are deemed to comply with these contract procedure rules and no exemption is required. However, purchases above the *EU Threshold* must be let under the *EU Procedure*, unless the consortium has satisfied this requirement already by letting their contract in accordance with the *EU Procedures* on behalf of the authority and other consortium members.
 - 3.7.2 Any contracts entered into through collaboration with other local authorities or other public bodies, where a competitive process has been followed that complies with the contract procedure rules of the leading organisation, will be deemed to comply with these contract procedure rules and no exemption is required. However, advice must be sought from the *Resources Directorate*.
- 3.8 The use of e-procurement technology does not negate the requirement to comply with all elements of these contract procurement rules, particularly those relating to competition and *Value for Money*.

4. RELEVANT CONTRACTS

4.1 All *Relevant Contracts* must comply with these contract procedure rules. A *Relevant Contract* is any arrangement made by, or on behalf of, the authority for the carrying out of works or for the supply of goods, materials or services. These include arrangements for:

- The supply or disposal of goods;
- The hire, rental or lease of goods or equipment;
- The delivery of services, including (but not limited to) those related to:
 - The recruitment of staff
 - Land and property transactions
 - Financial and Consultancy Services

4.2 ***Relevant Contracts* do not include:**

- Contracts of employment which make an individual a direct employee of the authority, or
- Agreements regarding the acquisition, disposal, or transfer of land (for which *Financial Regulations* shall apply).

4.3 CONTRACT VALUE CALCULATION

Contract value means the estimated aggregate or recurring value payable in pounds sterling exclusive of Value Added Tax over the entire contract period including any extensions of the contract.

Where the contract term without fixed length the estimated value of the contract should be calculated by monthly value of spend multiplied by 48 in accordance with Regulation 8 of the EU regulations.

Contracts must not be artificially underestimated or disaggregated into two or more separate contracts where the effect is to avoid the application of Contract Procedure Rules or English Law.

Where a framework agreement is planned the contract value must be calculated to include the total value of all of the individual contract arrangements envisaged under the Framework Agreement.

4.4 EXTENSIONS AND VARIATIONS

Contracts may only be extended or varied if all of the following conditions have been met - the extension or variation is in accordance with the terms and conditions of the existing contract;

the contract has not been extended before the extension or variation has an approved budget allocation;

For advice regarding acceptance thresholds for contract extensions and variations please contact the Director of Resources.

SECTION 2: COMMON REQUIREMENTS

5. STEPS PRIOR TO PURCHASE

- 5.1 The *Officer* must appraise the purchase, in a manner commensurate with its complexity and value and taking into account any guidance in the *Purchasing Guidance*, by:
- Taking into account the requirements from any relevant *Best Value* review appraising the need for the expenditure and its priority defining the objectives of the purchase.
 - Assessing the risks associated with the purchase and how to manage them considering what procurement method is most likely to achieve the purchasing objectives, including internal or external sourcing, partnering, packaging strategy and collaborative procurement arrangements with another local authority, government department, statutory undertaker or public service purchasing consortium.
 - Consulting users as appropriate about the proposed procurement method, contract standards and performance and user satisfaction monitoring.
 - Drafting the terms and conditions that are to apply to the proposed contract setting out these matters in writing if the *Total Value* of the purchase exceeds £50,000
- 5.2 And by confirming that:
- There is Council or delegated approval for the expenditure and the purchase accords with the approved policy framework and scheme of delegation as set out in the *Constitution*

6. RECORDS (ACQUISITIONS AND DISPOSALS)

- 6.1 Where the *Total Value* is greater than £500 but less than £50,000, the following records must be kept:
- Invitations to quote and *Quotations*;
 - A record:
 - of any exemptions and the reasons for them;
 - of the reason if the lowest price is not accepted.
 - Written records of communications with the successful contractor or an electronic record if a written record of the transaction would normally not be produced.
- 6.2 Where the *Total Value* exceeds £50,000 the *Officer* must record:
- The method for obtaining bids (see Rule 8.1);
 - Any *Contracting Decision* and the reasons for it;
 - Any exemption under Rule 3 together with the reasons for it;
 - The *Award Criteria* in descending order of importance;
 - *Tender* documents sent to and received from *Candidates*;
 - Pre-tender market research;
 - Clarification and post-tender negotiation (to include minutes of meetings);
 - The contract documents;
 - Post-contract evaluation and monitoring;
 - Communications with *Candidates* and with the successful contractor throughout the period of the contract.

- 6.3 Records required by this rule must be kept for six years after the end of the contract. However, written documents which relate to unsuccessful *Candidates* may be electronically scanned or stored by some other suitable method after 12 months from award of contract, provided there is no dispute about the award.

7. ADVERTISING, APPROVED LISTS AND FRAMEWORK AGREEMENTS

7.1 Identifying and Assessing Potential Candidates

- 7.1.1 *Officers* shall ensure that, where proposed contracts, irrespective of their *Total Value*, might be of interest to potential *Candidates* located in other member states of the EU, a sufficiently accessible advertisement is published.
- 7.1.2 Generally, the greater the interest of the contract to potential bidders from other member states, the wider the coverage of the advertisement should be. Examples of where such advertisements may be placed include:
- The council's website
 - Portal websites specifically created for contract advertisements (all contracts with a Total Value exceeding £24,999 must be advertised on the Contracts Finder website)
 - National official journals,
- or
- The Official Journal of the European Union (OJEU) / Tenders Electronic Daily (TED) (even if there is no requirement within the *EU Procedure*).
- 7.1.3 *Officers* are responsible for ensuring that all *Candidates* for a *Relevant Contract* are suitably assessed. The assessment process shall establish that the potential *Candidates* have sound:
- Economic and financial standing;
 - Technical ability and capacity to fulfil the requirements of the authority.

~~7.2 Approved Lists (for contracts with a Total value not exceeding £24,999)~~

~~7.2.1 Approved Lists should be used where recurrent transactions of a similar type are likely but where such transactions need to be priced individually and cannot easily be aggregated and priced in a single tendering exercise. Approved Lists cannot be used where the EU Procedure applies.~~

~~7.2.2 Directors may draw up in consultation with the Resources Directorate:~~

- ~~• Approved Lists of persons ready to perform contracts to supply goods or services of particular types including without limitation on the basis of agreed contract terms criteria for Short-listing from the lists.~~

~~7.2.3 No person may be entered on an Approved List until there has been an adequate investigation into both their financial and their technical ability to perform the contract, unless such matters will be investigated each time bids are invited from that list.~~

~~7.2.4 Approved Lists must be drawn up after an advertisement inviting applications for inclusion on the list. The advertisement must be placed to secure the widest publicity among relevant suppliers throughout all member states of the EU. Persons may be~~

~~entered on a list between the initial advertisement and re-advertisement provided the requirements of Rule 7.2.3 are met.~~

~~7.2.5 The list and *Short-listing* criteria must be reviewed at least annually and re-advertised at least every three years. On re-advertisement, a copy of the advertisement must be sent to each person on the list, inviting them to reapply. Review means:~~

~~The re-assessment of the financial and technical ability and performance of those persons on the list, unless such matters will be investigated each time bids are invited from that list;~~

~~The deletion of those persons no longer qualified, with a written record kept justifying the deletion.~~

~~7.2.6 All *Approved Lists* shall be maintained in an open, fair and transparent manner and be open to public inspection.~~

~~7.2.7 A register of pre-qualified contractors and *Consultants* maintained by or on behalf of central government (e.g. *Construction line*) will be deemed to be an *Approved List* for the purpose of these contract procedure rules and shall not be subject to the requirements of Rules 7.2.2 to 7.2.6 inclusive.~~

7.3 Framework Agreements

7.3.1 The term of a *Framework Agreement* must not exceed four years and, while an agreement may be entered into with one provider, where an agreement is concluded with several organisations, there must be at least three in number.

7.3.2 Contracts based on *Framework Agreements* may be awarded by either:

- applying the terms laid down in the *Framework Agreement* (where such terms are sufficiently precise to cover the particular call-off) without reopening competition, or
- where the terms laid down in the *Framework Agreement* are not precise enough or complete for the particular call-off, by holding a mini competition in accordance with the following procedure:
- inviting the organisations within the *Framework Agreement* that are capable of executing the subject of the contract to submit written *Tenders*;
 - fixing a time limit which is sufficiently long to allow *Tenders* for each specific contract to be submitted, taking into account factors such as the complexity of the subject of the contract;
 - awarding each contract to the tenderer who has submitted the best *Tender* on the basis of the *Award Criteria* set out in the specifications of the *Framework Agreement*.

SECTION 3: CONDUCTING PURCHASE AND DISPOSAL

8. COMPETITION REQUIREMENTS FOR PURCHASE, DISPOSAL AND PARTNERSHIP ARRANGEMENTS

The *Officer* must calculate the *Total Value*.

The following procedures apply where there are no other procedures which take precedence. Other procedures may include agency agreements with government. If in doubt, *Officers* must seek the advice of the Director of Resources.

8.1 Purchasing – Competition Requirements

8.1.1 Where the *Total Value* for a purchase is within the values in the first column below, the *Award Procedure* in the second column must be followed. *Short-listing* shall be done by the persons specified in the third column.

Total Value	Award Procedure	Short listing
Up to £5,000	At least one and preferably up to three <i>Quotations</i> . (confirmed in writing where the <i>Total Value</i> exceeds £500)	<i>Officer</i>
£5,001 to £24,999	The Receipt of three written <i>Quotations</i> (this requirement may be waived with the written consent of the <i>Director of Resources</i> in consultation with the Chairman of the Finance & Corporate Services Committee).	<i>Officer and Line Manager</i>
£25,000 to £50,000	<i>Quotations</i> sought by advertisement on Contracts Finder	<i>Officer and Line Manager</i>
£50,001 to <i>EU Threshold</i>	<i>Invitation to Tender</i> by advertisement on Contracts Finder	<i>Officer, Line Manager and Director</i>
<i>Above EU Threshold</i>	<i>EU Procedure</i> or, where this does not apply, <i>Invitation to Tender</i> by advertisement on Contracts Finder	Consult the <i>Essex Procurement Hub</i> – see Rule 8.1.4

8.1.2 Where it can be demonstrated that there are insufficient suitably qualified *Candidates* to meet the competition requirement, all suitably qualified *Candidates* must be invited.

8.1.3 An *Officer* must not enter into separate contracts nor select a method of calculating the *Total Value* in order to minimise the application of these contract procedure rules.

8.1.4 Where the *EU Procedure* is required, the *Officer* shall consult the *Essex Procurement Hub* to determine the method of conducting the purchase.

8.2 Assets for Disposal

- 8.2.1 Assets for disposal must be sent to public auction (including electronic auction sites such as eBay) except where better *Value for Money* is likely to be obtained by inviting *Quotations* and *Tenders*. (These may be invited by advertising on the council's internet site.) In the latter event, the method of disposal of surplus or obsolete stocks/stores or assets other than land must be formally agreed with the *Director of Resources*.
- 8.2.2 In the first instance surplus vehicles, plant and equipment should be offered to Parish Council's within the District at a fair price (sold as seen) agreed by the *Director of Resources* in consultation with the relevant *Director*.

8.3 Providing Services to External Purchasers

- 8.3.1 The *Director of Resources* and *Financial Regulations and procedures* must be consulted where contracts to work for organisations other than the authority are contemplated.

8.4 Collaborative and Partnership Arrangements

- 8.4.1 Collaborative and partnership arrangements are subject to all UK and EU procurement legislation and must follow these contract procedure rules.
- 8.4.2 If in doubt, *Officers* must seek advice of the *Essex Procurement Hub*.

8.5 The Appointment of Consultants to Provide Services

- 8.5.1 Consultant architects, engineers, surveyors and other professional *Consultants* shall be selected and commissions awarded in accordance with the procedures detailed within these contract procedure rules and as outlined below.

Total Value	Award Procedure	Short listing
Up to £5,000	At least one and preferably up to three <i>Quotations</i> . (confirmed in writing where the <i>Total Value</i> exceeds £500)	<i>Officer</i>
£5,001 to £24,999	The receipt of three written <i>Quotations</i> (This requirement may be waived with the written consent of the <i>Director of Resources</i> in consultation with the Chairman of the Finance and Corporate Services Committee).	<i>Officer and Line Manager</i>
£25,000 to £50,000	<i>Quotations</i> sought by advertisement on Contracts Finder	<i>Officer and Line Manager</i>
£50,001 to EU Threshold	<i>Invitation to Tender</i> by advertisement on Contracts Finder	<i>Officer, Line Manager and Director</i>
Above EU Threshold	<i>EU Procedure</i> or, where this does not apply, <i>Invitation to Tender</i> by advertisement on Contracts Finder	Consult the <i>Essex Procurement Hub</i> – see Rule 8.1.4

- 8.5.2 The engagement of a *Consultant* shall follow the agreement of a brief that adequately describes the scope of the services to be provided and shall be subject to completion of a formal letter or contract of appointment.
- 8.5.3 Records of consultancy appointments shall be maintained in accordance with Rule 6.
- 8.5.4 *Consultants* shall be required to provide evidence of, and maintain professional indemnity insurance policies to the satisfaction of the relevant *Director* for the periods specified in the respective agreement.

9. PRE-TENDER MARKET RESEARCH AND CONSULTATION

- 9.1 The *Officer* responsible for the purchase:
- May consult potential suppliers prior to the issue of the *Invitation to Tender* in general terms about the nature, level and standard of the supply, contract packaging and other relevant matters, provided this does not prejudice any potential *Candidate*
 - Must not seek or accept technical advice on the preparation of an *Invitation to Tender* or *Quotation* from anyone who may have a commercial interest in them, if this may prejudice the equal treatment of all potential *Candidates* or distort competition, and should seek advice from the *Essex Procurement Hub*.

10. STANDARDS AND AWARD CRITERIA

- 10.1 The *Officer* must ascertain what are the relevant British, European or international standards which apply to the subject matter of the contract. The *Officer* must include those standards which are necessary properly to describe the required quality. The *Director* must be consulted if it is proposed to use standards other than European standards.
- 10.2 The *Officer* must define *Award Criteria* that are appropriate to the purchase and designed to secure an outcome giving *Value for Money* for the authority. The basic criteria shall be:
- 'Lowest price' where payment is to be made by the authority;
 - 'Highest price' if payment is to be received; or
 - 'Most economically advantageous', where considerations other than price also apply.

If the last criterion is adopted, it must be further defined by reference to sub-criteria which may refer only to relevant considerations.

These may include price, service, quality of goods, running costs, technical merit, previous experience, delivery date, cost effectiveness, quality, relevant environmental considerations, aesthetic and functional characteristics (including security and control features), safety, after-sales services, technical assistance and any other relevant matters.

10.3 Award Criteria must not include:

- *Non-commercial Considerations*
- Matters which discriminate against suppliers from the *European Economic Area* or signatories to the *Government Procurement Agreement*.

11. INVITATIONS TO TENDER / QUOTATIONS

11.1 The *Invitation to Tender* shall state that no *Tender* will be considered unless it is received by the date and time stipulated in the *Invitation to Tender*. No *Tender* delivered in contravention of this clause shall be considered.

11.2 All *Invitations to Tender* shall include the following:

- (a) A specification that describes the authority's requirements in sufficient detail to enable the submission of competitive offers.
- (b) A requirement for tenderers to declare that the *Tender* content, price or any other figure or particulars concerning the *Tender* have not been disclosed by the tenderer to any other party (except where such a disclosure is made in confidence for a necessary purpose).
- (c) A requirement for tenderers to complete fully and sign all *Tender* documents including a form of *Tender* and certificates relating to canvassing and non-collusion.
- (d) Notification that *Tenders* are submitted to the council on the basis that they are compiled at the tenderer's expense.
- (e) A description of the *Award Procedure* and, unless defined in a prior advertisement, a definition of the *Award Criteria* in objective terms and if possible in descending order of importance.
- (f) Notification that no *Tender* will be considered unless it is enclosed in a sealed envelope or container which bears the word '*Tender*' followed by the subject to which it relates, but no other name or mark indicating the sender. Proforma *Tender* labels are available from the Committee Services Office. (Refer to TENDERS AND QUOTATIONS – procedure note).
- (g) A stipulation that any *Tenders* submitted by fax or other electronic means shall not be considered with the exception of the Council's electronic tender portal.
- (h) The method by which any arithmetical errors discovered in the submitted *Tenders* is to be dealt with. In particular, whether the overall price prevails over the rates in the *Tender* or vice versa.

11.3 All *Invitations to Tender* or *Quotations* must specify the goods, service or works that are required, together with the terms and conditions of contract that will apply (see Rule 16).

11.4 The *Invitation to Tender* or *Quotation* must state that the council is not bound to accept any *Quotation* or *Tender*.

- 11.5 All *Candidates* invited to *Tender* or quote must be issued with the same information at the same time and subject to the same conditions. Any supplementary information must be given on the same basis. For contracts with a *Total Value* exceeding £24,999, documentation will need to be uploaded to Contracts Finder at the time of publishing the notice.

12. SHORTLISTING

- 12.1 Any *Shortlisting* must have regard to the financial and technical standards relevant to the contract and the *Award Criteria*. Special rules apply in respect of the *EU Procedure*.
- 12.2 The officers responsible for *Shortlisting* are specified in Rule 8.1.1.
- 12.3 Where *Approved Lists* are used, *Shortlisting* may be done by the *Officer* in accordance with the *Shortlisting* criteria drawn up when the *Approved List* was compiled (see Rule 7.2.2). However, where the *EU Procedure* applies, *Approved Lists* may not be used.

13. SUBMISSION, RECEIPT AND OPENING OF TENDERS/QUOTATIONS

- 13.1 *Candidates* must be given an adequate period in which to prepare and submit a proper *Quotation* or *Tender*, consistent with the complexity of the contract requirement. For contracts with a *Total Value* exceeding £24,999, the minimum term for receipt of tenders or quotations from the date advertised is 35 calendar days. The *EU Procedure* lays down specific time periods (see guidance in the *Purchasing Guidance*).
- 13.2 All *Tenders* must be returned to the *Director of Resources*.
- 13.3 *Tenders* received by fax or other electronic means (e.g. email) must be rejected, unless they have been sought in accordance with an electronic tendering system approved by the *Director of Resources*.
- 13.4 The *Officer* must not disclose the names of *Candidates* to any staff involved in the receipt, custody or opening of *Tenders*.
- 13.5 The *Director of Resources* shall be responsible for the safekeeping of *Tenders* until the appointed time of opening. Each *Tender* must be: Suitably recorded so as to subsequently verify the date and precise time it was received adequately protected immediately on receipt to guard against amendment of its contents recorded immediately on receipt in the *Tender Record Log*.
- 13.6 The *Director of Resources* must ensure that all *Tenders* are opened at the same time when the period for their submission has ended. Members will be made aware of the opening arrangements should they wish to observe the process. The *Officer* or his or her representative must be present. *Tenders* must be opened in the presence of two officers representing the *Director of Resources*, neither of whom can be the *Officer*. Where the *Total Value* is more than the *EU Threshold*, one must be the *Director of Resources* or Officer designated by the *Director of Resources*.
- 13.7 Upon opening, a summary of the main terms of each *Tender* (i.e. significant issues that are unique to each *Tender* submission and were not stated in the *Tender* invitation documents such as *Tender* sum, construction period, etc.) must be recorded in the *Tender Record Log*. The summary must be initialled on behalf of the *Director of Resources*.

14. CLARIFICATION PROCEDURES AND POST-TENDER NEGOTIATION

- 14.1 Providing clarification of an *Invitation to Tender* to potential or actual *Candidates* or seeking clarification of a *Tender*, whether in writing or by way of a meeting, is permitted. However, discussions with tenderers after submission of a *Tender* and before the award of a contract with a view to obtaining adjustments in price, delivery or content (i.e. post-tender negotiations) must be the exception rather than the rule. In particular, they must not be conducted in an *EU Procedure* where this might distort competition, especially with regard to price.
- 14.2 If post-tender negotiations are necessary after a single-stage *Tender* or after the second stage of a two-stage *Tender*, then such negotiations shall only be undertaken with the tenderer who is identified as having submitted the best *Tender* and after all unsuccessful *Candidates* have been informed. During negotiations tendered rates and prices shall only be adjusted in respect of a corresponding adjustment in the scope or quantity included in the *Tender* documents. *Officers* appointed by the relevant Director to carry out post-tender negotiations should ensure that there are recorded minutes of all negotiation meetings and that both parties agree actions in writing.
- 14.3 Post-tender negotiation must only be conducted in accordance with the guidance issued by the Solicitor who, together with the *Director of Resources*, must be consulted wherever it is proposed to enter into post-tender negotiation. Negotiations must be conducted by a team of at least two *Officers*, one of whom must be from a service independent to that leading the negotiations.
- 14.4 Where post-tender negotiation results in a fundamental change to the specification (or contract terms) the contract must not be awarded but re-tendered.

15. EVALUATION, AWARD OF CONTRACT, & DEBRIEFING CANDIDATES

- 15.1 Apart from the debriefing required or permitted by these contract procedure rules, the confidentiality of *Quotations*, *Tenders* and the identity of *Candidates* must be preserved at all times and information about one *Candidate's* response must not be given to another *Candidate*.
- 15.2 Contracts must be evaluated and awarded in accordance with the *Award Criteria*. During this process, *Officers* shall ensure that submitted *Tender* prices are compared with any pre-tender estimates and that any discrepancies are examined and resolved satisfactorily.
- 15.3 The arithmetic in compliant *Tenders* must be checked. If arithmetical errors are found they should be notified to the tenderer, who should be requested to confirm or withdraw their *Tender*. Alternatively, if the rates in the *Tender*, rather than the overall price, were stated within the *Tender* invitation as being dominant, an amended *Tender* price may be requested to accord with the rates given by the tenderer.
- 15.4 *Officers* may accept *Quotations* and *Tenders* received in respect of proposed contracts, provided they have been sought and evaluated fully in accordance with these contract procedure rules and, in respect of proposed contracts that are

expected to exceed £250,000, the approval of the relevant Committee has been secured.

- 15.5 For tenders up to the EU threshold it is best practice to inform all tenderers of the intention to award and give unsuccessful tenderers an opportunity to request feedback on their submission.
- 15.6 The *Officer* shall debrief in writing all those *Candidates* who submitted a bid about the characteristics and relative advantages of the leading bidder. No information, other than the following, should be given without taking the advice of the Solicitor:
1. How the *Award Criteria* were applied
 2. The prices or range of prices submitted, in either case not correlated to
 3. *Candidates'* names
 4. The names of *Candidates* where there were three or more *Candidates*.
- 15.7 If a *Candidate* requests in writing the reasons for a *Contracting Decision*, the *Officer* must give the reasons in writing within 15 days of the request. If requested, the *Officer* may also give the debriefing information at Rule 15.6 above to *Candidates* who were deselected in a pre-tender *Shortlisting* process.

SECTION 4: CONTRACT AND OTHER FORMALITIES

16. CONTRACT DOCUMENTS

16.1 Relevant Contracts

16.1.1 All *Relevant Contracts* that exceed £50,000 shall be in writing.

16.1.2 All *Relevant Contracts*, irrespective of value, shall clearly specify:

- what is to be supplied (i.e. the works, materials, services, matters or things to be furnished, had or done);
- the provisions for payment (i.e. the price to be paid and when);
- the time, or times, within which the contract is to be performed;
- the provisions for the council to terminate the contract.

16.1.3 The council's order form (electronic order system) or standard terms and conditions issued by a relevant professional body must be used wherever possible.

16.1.4 In addition, every *Relevant Contract* of purchase over £50,000 must also state clearly as a minimum:

- that the contractor may not assign or sub-contract without prior written consent;
- any insurance requirements;
- health and safety requirements;
- ombudsman requirements;
- data protection requirements, if relevant;
- that charter standards are to be met if relevant;
- race relations requirements;
- Disability Discrimination Act requirements;
- Freedom of Information Act requirements;
- where *Agents* are used to let contracts, that *Agents* must comply with the council's contract procedure rules;
- a right of access to relevant documentation and records of the contractor for monitoring and audit purposes if relevant.

16.1.5 The formal advice of the Solicitor must be sought for the following contracts:

- where the Total Value exceeds EU Threshold;
- those involving leasing arrangements;
- where it is proposed to use a supplier's own terms;
- those involving the purchase of application software with a Total Value of more than £50,000;
- those that are complex in any other way.

16.2 Contract Formalities

16.2.1 Agreements (Contracts and Orders) shall be completed as follows:

Total Value	Method of Completion	By
Up to £5,000	Electronic order	<i>Authorised buyer</i> (see Rule 16.2.3)
£5,001 to £50,000	Electronic order	<i>Authorised Buyer</i> approved by <i>Line Manager</i> (see Rule 16.2.3)
Above £50,001	Signature on written contract	<i>Director or Head of Paid Service</i> (see Rule 16.2.3)

16.2.2 All contracts must be concluded in writing or by email before the supply, service or construction work begins.

16.2.3 The *Officer* responsible for securing signature of the contract must ensure that the person signing for the other contracting party has authority to bind it.

16.2.4 All contract documents must be placed in the central repository in accordance with *Financial Regulations*.

16.3 Sealing

16.3.1 Where contracts are completed by each side adding their formal seal, such contracts shall be signed in accordance with the Council's Standing Orders (*Chief Executive* or Deputy and a *Member*).

16.3.2 Every council sealing will be consecutively numbered, recorded and signed by the person witnessing the seal.

16.3.3 A contract must be sealed where:

- the Council may wish to enforce the contract more than six years after its end;
- the price paid or received under the contract is a nominal price and does not reflect the value of the goods or services.

17. BONDS AND PARENT COMPANY GUARANTEES

17.1 The *Officer* must consult the *Director of Resources* about whether a *Parent Company Guarantee* is necessary when a *Candidate* is a subsidiary of a parent company and:

- the *Total Value* exceeds £250,000; or
- award is based on evaluation of the parent company; or
- there is some concern about the stability of the *Candidate*.

17.2 The *Officer* must consult the *Director of Resources* about whether a *Bond* is needed:

- where the *Total Value* exceeds £250,000, or
- where it is proposed to make stage or other payments in advance of receiving the whole of the subject matter of the contract and there is concern about the stability of the *Candidate*.

18. PREVENTION OF CORRUPTION

18.1 The *Officer* must comply with the *Code of Conduct* and must not invite or accept any gift or reward in respect of the award or performance of any contract. High standards of conduct are obligatory. Corrupt behaviour will lead to dismissal and is a crime under the statutes referred to in Rule 18.2 below.

18.2 The following clause **must** be put in every written Council contract:

“The Council may terminate this contract and recover all its loss if the Contractor, its employees or anyone acting on the Contractor’s behalf do any of the following things:

- (a) *offer, give or agree to give to anyone any inducement or reward in respect of this or any other Council contract (even if the Contractor does not know what has been done), or*
- (b) *commit an offence under the Prevention of Corruption Acts 1889 to 1916 or Section 117(2) of the Local Government Act 1972, or*
- (c) *commit any fraud in connection with this or any other Council contract whether alone or in conjunction with Council members, contractors or employees. Any clause limiting the Contractor’s liability shall not apply to this clause.”*

19. DECLARATION OF INTERESTS

19.1 If it comes to the knowledge of a member or an employee of the authority that a contract in which he or she has a pecuniary interest has been or is proposed to be entered into by the Council, he or she shall immediately give written notice to the *Chief Executive*. The *Chief Executive* shall report such declarations to the appropriate *Committee*.

19.2 Such written notice is required irrespective of whether the pecuniary interest is direct or indirect. An indirect pecuniary interest is distinct from a direct pecuniary interest in as much as it is not a contract to which the member or employee is directly a party.

- 19.3 A shareholding in a body not exceeding a total nominal value of £1,000 or 1% of the nominal value of the issued share capital (whichever is the less) is not a pecuniary interest for the purposes of this standing order.
- 19.4 The *Monitoring Officer* shall maintain a record of all declarations of interests notified by members and *Officers*.
- 19.5 The *Chief Executive* shall ensure that the attention of all members is drawn to the National Code of Local Government Conduct.

SECTION 5: CONTRACT MANAGEMENT

20. MANAGING CONTRACTS

- 20.1 *Directors* in sponsoring departments are to name contract managers for all new contracts. All contracts must have a named council contract manager for the entirety of the contract.
- 20.2 Contract Managers must follow the procedures set out in the council's *Purchasing Guidance*.

21. RISK ASSESSMENT AND CONTINGENCY PLANNING

- 21.1 A business case must be prepared for all procurements with a potential value over the *EU Threshold*. Provision for resources for the management of the contract, for its entirety, must be identified in the business case.
- 21.2 For all contracts with a value of over £50,000, contract managers must:
- maintain a risk register during the contract period;
 - undertake appropriate risk assessments and for identified risks;
 - ensure contingency measures are in place.

22. CONTRACT MONITORING, EVALUATION AND REVIEW

- 22.1 All contracts which have a value higher than the *EU Threshold* limits, or which are *High Risk*, are to be subject to monthly formal review with the contractor. The review may be conducted quarterly if permitted by the *Director of Resources*.
- 22.2 For all contracts with a value higher than the *EU Threshold* limits, or which are *High Risk*, an annual report must be submitted to the relevant Committee.
- 22.3 The Council's approved *project management methodology* must be applied to all contracts deemed to be *High Risk*, *High Value*, or *High Profile*.
- 22.4 During the life of the contract, the *Officer* must monitor in respect of:
- performance;

- compliance with specification and contract cost;
- any *Value for Money* requirements;
- user satisfaction and risk management.

22.5 Where the *Total Value* of the contract exceeds £250,000, the *Officer* must make a written report to the relevant Committee evaluating the extent to which the purchasing need and the contract objectives (as determined in accordance with Rule 5.2) were met by the contract. This should be done normally when the contract is completed. Where the contract is to be re-let, a provisional report should also be available early enough to inform the approach to re-letting of the subsequent contract.

DEFINITIONS APPENDIX

Agent	A person or organisation acting on behalf of the council or on behalf of another organisation.
Approved Buyer	<i>Officer</i> Designated by a <i>Director</i> who is authorised to generate electronic orders on behalf of the Council.
Approved List	A list drawn up in accordance with Rule 7.2.
Award Criteria	The criteria by which the successful <i>Quotation</i> or <i>Tender</i> is to be selected (see further Rules 10 and 11.2e).
Award Procedure	The procedure for awarding a contract as specified in Rules 8, 10 and 15.
Best Value	The duty, which Part I of the Local Government Act 1999 places on local authorities, to secure continuous improvement in the way in which functions are exercised, having regard to a combination of economy, efficiency and effectiveness as implemented by the council. This terminology has now in many instances been superseded by <i>Value for Money</i> .
Bond	An insurance policy: if the contractor does not do what it has promised under a contract with the council, the council can claim from the insurer the sum of money specified in the bond (often 10% of the contract value). A bond is intended to protect the council against a level of cost arising from the contractor's failure.
Candidate	Any person who asks or is invited to submit a <i>Quotation</i> or <i>Tender</i> .
Chief Executive	The Council's <i>Head of Paid Service</i> has defined in the <i>Constitution</i> .
Chief Finance Officer	The Officer Designated Chief Finance Officer (Section 151 Officer) by the Council.
Code of Conduct	The code regulating conduct of <i>Officers</i> issued by the <i>Chief Executive</i> .
Committee	A Committee which has power to make decisions for the Council, for example a joint Committee with another local authority, but not the scrutiny Committee.
Commissioning & Procurement Strategy	The document setting out the council's approach to commissioning and procurement, setting out key priorities for the next few years.
Constitution	The constitutional document approved by the council which: <ul style="list-style-type: none"> • allocates powers and responsibility within the council and between it and others; • delegates authority to act to the <i>Committees</i>, and

Officers;

- regulates the behaviour of individuals and groups through rules of procedure, codes and protocols.

Consultant

Someone employed for a specific length of time to work to a defined project brief with clear outcomes to be delivered, who brings specialist skills or knowledge to the role, and where the council has no ready access to employees with the skills, experience or capacity to undertake the work.

Contracting Decision

Any of the following decisions:

- composition of *Approved Lists*;
- withdrawal of *Invitation to Tender*;
- whom to invite to submit a *Quotation* or *Tender*;
- *Shortlisting*;
- award of contract;
- any decision to terminate a contract.

Corporate Contract

A contract let by the *Council* to support the council's aim of achieving *Value for Money*.

Director

One of three Directors responsible for operational delivery of services and designated as such in the *constitution*

Director of Resources

Director responsible for financial and procurement activities and internal audit

Essex Procurement Hub

The council's central procurement partner charged with providing strategic direction and advice to secure *Value for Money* in the Council's procurement activities. The hub also has EU regulations legal expertise.

EU Procedure

The procedure required by the EU where the *Total Value* exceeds the *EU Threshold*.

EU Threshold

The contract value at which the EU public procurement directives apply.

European Economic Area

The 27 of the 28 members of the European Union, and Norway, Iceland and Liechtenstein.

Financial Officer

The most senior *Officer* representing the *Director of Resources* or designated by him/her to provide financial advice to the *Director*.

Financial Regulations and procedures

The financial regulations and procedures outlining *Officer* responsibilities for financial matters issued by the *Chief Finance Officer* in accordance with the *Constitution*.

Framework Agreement	An agreement between one or more authorities and one or more economic operators, the purpose of which is to establish the terms governing contracts to be awarded during a given period, in particular with regard to price and, where appropriate, the quantity envisaged.
Government Procurement Agreement	The successor agreement to the General Agreement on Trade and Tariffs. The main signatories other than those in the <i>European Economic Area</i> are the USA, Canada, Japan, Israel, South Korea, Switzerland, Norway, Aruba, Hong Kong, China, Liechtenstein and Singapore.
Head of Paid Service	The Council's <i>Chief Executive</i> .
High Profile	A high-profile purchase is one that could have an impact on functions integral to council service delivery should it fail or go wrong.
High Risk	A high-risk purchase is one which presents the potential for substantial exposure on the council's part should it fail or go wrong.
High Value	A high-value purchase is where the value exceeds the <i>EU Threshold</i> values.
Invitation to Tender	Invitation to tender documents in the form required by these contract procedure rules.
Key Decision	Decisions that are defined as key decisions in the <i>Constitution</i> .
Line Manager	An <i>Officer</i> designated by a <i>Director</i> to exercise the role reserved to the Line Manager by the contract procedure rules, this will be a Level 2 Manager (i.e. managers that report directly to a Director).
Members	Persons currently elected to serve on the Council
Monitoring Officer	The <i>Officer</i> defined as such in the <i>Constitution</i>
Nominated Suppliers and Sub-contractors	Those persons specified in a main contract for the discharge of any part of that contract.

Non-commercial Considerations	<ul style="list-style-type: none"> a) The terms and conditions of employment by contractors of their workers or the composition of, the arrangements for the promotion, transfer or training of or the other opportunities afforded to, their workforces ('workforce matters'). b) Whether the terms on which contractors contract with their sub-contractors constitute, in the case of contracts with individuals, contracts for the provision by them as self-employed persons of their services only. c) Any involvement of the business activities or interests of contractors with irrelevant fields of government policy. d) The conduct of contractors or workers in industrial disputes between them or any involvement of the business activities of contractors in industrial disputes between other persons ('industrial disputes'). e) The country or territory of origin of supplies to, or the location in any country or territory of the business activities or interests of, contractors. f) Any political, industrial or sectarian affiliations or interests of contractors or their directors, partners or employees. g) Financial support or lack of financial support by contractors for any institution to or from which the authority gives or withholds support. h) Use or non-use by contractors of technical or professional services provided by the authority under the Building Act 1984 or the Building (Scotland) Act 1959. Workforce matters and industrial disputes, as defined in paragraphs (a) and (d), cease to be non-commercial considerations to the extent necessary or expedient to comply with Best Value; or where there is a transfer of staff to which the Transfer of undertakings. (Protection of Employment) Regulations 1981 (<i>TUPE</i>) may apply.
Officer	The Officer designated by the Director to deal with the contract in question.
Parent Company Guarantee	<p>A contract which binds the parent of a subsidiary company as follows:</p> <ul style="list-style-type: none"> • if the subsidiary company fails to do what it has promised under a contract with the council, the council can require the parent company to do so instead.
Priority Services	Those services required to be tendered as defined in the EU public procurement directives.
Procurement Strategy	The document setting out the council's approach to procurement and key priorities for the next few years.
Project	The process set up by the Council to ensure that a project is

Management Methodology	executed in a disciplined and structured manor
Purchasing Guidance	The suite of guidance documents, together with a number of standard documents and forms, which supports the implementation of these Contract Procedure Rules. The guidance is available on the council's intranet.
Quotation	A quotation of price and any other relevant matter (without the formal issue of an <i>Invitation to Tender</i>).
Relevant Contract	Contracts to which these contract procedure rules apply (see Rule 4).
Resources Directorate	The directorate of the Council that includes responsibility for discharging the Council's procurement responsibilities
Service	The services provided by the Council are currently broken down into three directorates, each under the responsibility of a <i>Director</i> .
Short-listing	The process of selecting <i>Candidates</i> who are to be invited to quote or bid or to proceed to final evaluation.
Solicitor	Any Solicitor designated by the Council's Chief Executive or the Monitoring Officer.
Standing Orders	Part of the Council's <i>Constitution</i> specifying rules for how business shall be conducted.
Supervising Officer	The <i>Line Manager's</i> immediate superior.
Tender	A <i>Candidate's</i> proposal submitted in response to an <i>Invitation to Tender</i> .
Tender Record Log	The log kept by the <i>Director of Resources</i> to record details of <i>Tenders</i> (see Rule 13.5).
Total Value	<p>The whole of the value or estimated value (in money or equivalent value) for a single purchase or disposal calculated as follows:</p> <ul style="list-style-type: none"> (a) where the contract is for a fixed period, by taking the total price to be paid or which might be paid during the whole of the period. (b) where the purchase involves recurrent transactions for the same type of item, by aggregating the value of those transactions in the coming 12 months. (c) where the contract is for an uncertain duration, by multiplying the monthly payment by 48. (d) for feasibility studies, the value of the scheme or

contracts which may be awarded as a result.

- (e) for *Nominated Suppliers and Sub-contractors*, the total value shall be the value of that part of the main contract to be fulfilled by the *Nominated Supplier or Sub-contractor*.

TUPE
(Transfer of
Undertakings
(Protection of
Employment)
Regulations 2006)
(SI 2006 No.246)

Subject to certain conditions, these regulations apply where responsibility for the delivery of works or services for the authority is transferred from one organisation (e.g. private contractor, local authority in-house team) to another (e.g. following a contracting out or competitive tendering process) and where the individuals involved in carrying out the work are transferred to the new employer. These regulations seek to protect the rights of employees in such transfers, enabling them to enjoy the same terms and conditions, with continuity of employment, as existed with their former employer. Broadly, TUPE regulations ensure that the rights of employees are transferred along with the business.

Value for Money

Value for money is not the lowest possible price; it combines goods or services that fully meet your needs, with the level of quality required, delivery at the time you need it, and at an appropriate price.

Amendments to the Treasury Management Strategy

- 1.1 The Treasury Management Strategy Statement and Annual Investments Strategy 2017/18 was presented to Council on 16 February 2017.
- 1.2 The Council are looking to become more commercial and maximise investment return where satisfactory results of due diligence are found and risk mitigated. Therefore changes are required to be made to the strategy to allow the Council to further explore alternative areas for investment.
- 1.3 The Commercial Strategy will be presented to Full Council in December and under which the Council may wish to invest in income generating projects utilising the advantageous borrowing rates provided by the Public Works Loans Board. We have therefore reviewed the Operational and Authorised Borrowing Limit Prudential Indicators.
- 1.4 Proposed changes (the numbers refer to the relevant paragraph in the approved strategy) :-

i) INSERTED

4.7 Borrowing Indicators

4.7.1 Council are required to approve two prudential indicators for External Debt. The Authorised Limit and Operational Limit for borrowing.

4.7.2 The Authorised limit is the maximum amount of borrowing that the Authority is allowed to reach and should not be breached. This includes a head room over the Operational limit to allow for cashflow issues, and unexpected breaches in the operational limit.

4.7.3 The Operational limit is the probable amount of borrowing that is required and should reflect that that is required and affordable on an ongoing basis to the Authority. This will always be lower than the authorised limit.

	2017/18	2018/19
Authorised Borrowing Limit	£10m	£10m
Operational Borrowing Limit	£7m	£7m

5.2.2

ii) AMENDED

Table 1: Approved Investment Counterparties and Limits

Credit Rating	Banks Unsecured	Banks secured	Government	Corporates	Registered Providers
None	£1m 6 months	n/a	£1m 25 years	£2m (was previously £50k for 5 years)	£1m 5 years

5.4.6 Corporates: Loans, bonds and commercial paper issued by companies other than banks and registered providers. These investments are not subject to bail-in, but are exposed to the risk of the company going insolvent. Loans to unrated companies will only be made following suitable due diligence by the S151 officer. *(removed as part of a diversified pool in order to spread the risk widely)*

Table 3: Investment Limits

	Cash limit
Loans to unrated corporates	£2m in total <i>(was £1m)</i>
Money Market Funds	£12m in total



REPORT of DIRECTOR OF RESOURCES

**to
FINANCE AND CORPORATE SERVICES COMMITTEE
30 JANUARY 2018**

CORPORATE HEALTH AND SAFETY

1. PURPOSE OF THE REPORT

- 1.1 To provide an update on corporate health and safety activity from 1 October 2017 to 31 December 2017 (Quarter Three).
- 1.2 To show progress with the health and safety action plan for 2017 / 18.

2. RECOMMENDATIONS

- (i) that Members review and comment upon the accident and incident statistics for the quarter;
- (ii) that Members review and comment upon progress with the Health and Safety Action Plan for 2017 / 18.

3. SUMMARY OF KEY ISSUES

- 3.1 There were three accidents and three near misses during this quarter.

3.2 Accidents

- A member of the public fell over outside West Maldon Community Centre: this is the third fall in recent months. The Council is looking to see if any improvements can be made to prevent similar falls.
- A member of staff hurt their foot on building materials being stored in the planning office: these materials were removed.
- A member of staff fell in the reception area, near the public toilets. Although there were no obvious reasons for the fall, similar falls have occurred in this area. This situation will be monitored.

- 3.2.1 None of the accidents needed to be reported to the Health and Safety Executive (HSE).

3.3 Near Misses

- There have been two near misses in the Council Chamber where visitors have tripped due to the changes in floor level, but no injuries were sustained.
- A delivery vehicle reversed into a lamp post.

3.4 There were five incidents of unacceptable behaviour reported during this quarter involving staff in Planning Services, Customer Services and Waste teams.

3.5 Progress against the Health and Safety Action Plan for 2017 / 18 can be seen in **APPENDIX 1**, progress during this quarter has been emboldened.

3.6 Following the visit in July 2017 by a Health and Safety Executive (HSE) Officer on an intelligence gathering exercise in relation to Hand Arm Vibration (HAV), the Council has been advised that a follow-up visit would be taking place in January 2018. At the time of preparing this report this visit had not taken place.

3.7 A fire safety audit was undertaken on 18 October 2017 by an external consultant. An action plan is in place and all actions will be implemented by the 31 March 2018.

4. CONCLUSION

4.1 There were a low number of accidents and near misses during this quarter, some requiring follow-up action. The number of unacceptable behaviour incidents remains fairly constant with one more incident of unacceptable behaviour compared to Quarters One and Two. Conflict management training was delivered in July 2017 which will assist officers when dealing with difficult behaviour.

4.2 Work on the Health and Safety Action Plan for 2017 / 18 is progressing. Procedures have been reviewed to ensure they are up to date and to spread awareness of the Council's procedures.

4.3 Following the Fire Safety audit, officers are implementing actions from the action plan and all actions will be implemented by the 31 March 2018.

5. IMPACT ON CORPORATE GOALS

5.1 Managing health and safety well helps protect the workforce and wider community who may be affected by the Council's activities ensuring that communities stay safe and healthy.

6. IMPLICATIONS

- (i) **Impact on Customers** – Good health and safety management reduces the number of accidents and injuries to both customers and employees alike. Reduced staff absence resulting from work related injuries or ill health ensures a better service is provided to customers.

- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk** – Poor management of health and safety can lead to accidents, injuries, occupational ill health or dangerous occurrences. This may result in avoidable sickness absence and these incidents may be investigated by the HSE. This could result in prosecution with fines or custodial sentences and an award of costs if found guilty by the courts. In addition the HSE has adopted a “Fee for Fault” policy in which it recharges the cost of investigations if liability is identified. Civil claims by individuals could lead to significant pay outs which in turn could lead to increased insurance premiums. It can also lead to poor publicity, reputational damage and impacts on staff morale.
- (iv) **Impact on Resources (financial)** – No additional resources required, however, by managing health and safety, there should be less impact on financial resources as identified in (iii) above.
- (v) **Impact of Resources (human)** – No additional resources are required, however, by preventing accidents and ill health, there should be less impact on human resources.
- (vi) **Impact on the Environment** – Good health and safety management of the workplace, for example, management of asbestos and legionella, helps provide a safer and healthier environment in which to live and work.

Background Papers: None.

Enquiries to: Gill Gibson, Health and Safety Adviser, (Tel: 01621 875813).

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HEALTH AND SAFETY ACTION PLAN 2017-18

Subject	Action Required	Timescale	Progress
Health and Safety Arrangements	<p>To review all the corporate health and safety procedures falling due during 2017-18</p> <ul style="list-style-type: none"> • Accident and Near Miss Reporting • Bomb and Terrorism • Contractors • Fire • First Aid Arrangements • Legionella Arrangements • Lone Working • Manual Handling • Sharp and Needle Stick Injuries • Unacceptable Behaviour • Workplace Arrangements • Workplace Transport • Young Persons 	<p>June 2017</p> <p>September 2017</p> <p>December 2017</p>	<ul style="list-style-type: none"> • The fire procedure was reviewed and updated to incorporate office changes. • The contractors' procedure was reviewed and updated to incorporate changes in legislation. • The first aid arrangements and accident procedure have both been reviewed. Improvements have been suggested to the accident reporting procedure which are being implemented. • The Health and Safety Committee decided to review the Bomb and Terrorism procedure once the police have moved into the Council offices in Princes Road, Maldon, so that corporate procedures could be aligned with Police procedures. • Manual handling, unacceptable behaviour and workplace transport arrangements have all been reviewed. • Health and Safety Committee representatives have been asked to feedback any comments on the following procedures: sharp and needle stick injuries and workplace arrangements by the end of November 2017. These procedures have now been reviewed. • Health and Safety Committee representatives have been asked to feedback any comments on the following procedures by the end of January 2018: legionella arrangements and lone working.

Subject	Action Required	Timescale	Progress
Risk Assessments	<p>To review all service risk assessments</p> <ul style="list-style-type: none"> • Customer Services • Environmental Health • Facilities • Finance • Housing • IT • Legal and Democratic Services • Parks • Park Rangers • Planning and Building Control • People, Policy and Performance (PPP) • Revenues and Benefits 	December 2017	<p>Risk assessments for the following areas have been reviewed:</p> <ul style="list-style-type: none"> • Environmental Health • River Bailiff (oyster sampling and pontoons) • All managers have been asked to review their service risk assessments before the end of the financial year.
Legionella	To review the procedures in place to manage the risk from legionella and identify any shortcomings	October 2017	To be completed by 31 March 2018.
Training	<p>To deliver the health and safety training where required, to include:</p> <ul style="list-style-type: none"> • Conflict management / diffusing aggression techniques • Refresher first aid training • Mental health first aider training • Developing an e-learning module for manual handling 	<p>October 2017 (carried over from 2016-17 action plan)</p> <p>As and when required December 2017 March 2018</p>	<p>Conflict management training has been organised. Training took place on 18 July 2017.</p> <p>Mental health first aid training has been organised for 7 and 14 December 2017. Training has now taken place.</p>



REPORT of DIRECTOR OF RESOURCES

to
FINANCE AND CORPORATE SERVICES COMMITTEE
30 JANUARY 2018

HUMAN RESOURCES STATISTICS - QUARTER THREE 2017 / 18

1. PURPOSE OF THE REPORT

- 1.1 To present the Council's human resource statistics for the period 1 October 2017 to 31 December 2017. The main purpose of the report is to provide an update on the levels over the past quarter of vacancies, staff turnover, sickness absence, staff numbers and staff data to meet equality standards, as well as to report on key statistics for the 2017 / 18 financial year.

2. RECOMMENDATION

That Members review and comment on the information as set out in this report and its related appendices.

3. SUMMARY OF KEY ISSUES

- 3.1 This report is for Members' information only.

3.2 Labour Turnover

- 3.2.1 **Quarter 3 (Q3):** The staff turnover was based on an average of 228.65 staff employed in post between 1 October 2017 and 31 December 2017. There were seven leavers and 11 starters in Q3.

- 3.2.2 Service level turnover for Q3 2017 / 18 is as follows:

Directorate	Leavers	Reasons for Leaving	Q3 Average* ¹ Headcount	Average Full Time Equivalent (FTE) per Service	% of Service Staffing that was a Leaver per Service
Corporate Core	n/a	n/a	7	6.41	
Resources	1	1 Resignation	53.66	41.98	1.86%
Customers and Community	4	2 Resignations 1 End Fixed Term Contract (FTC) 1 Redundancy	94.33	82.66	4.24%

Directorate	Leavers	Reasons for Leaving	Q3 Average* ¹ Headcount	Average Full Time Equivalent (FTE) per Service	% of Service Staffing that was a Leaver per Service
Planning and Regulatory Services	2	2 Resignations	73.66	65.17	2.72%
Total	7		228.65	196.22	3.06%

*1 – Average headcount: figure averaged from Q3 month ends

4. RECRUITMENT

- 4.1 There has been a moderate amount of recruitment during Q3; a total of 11 external vacancies have been advertised; ten posts have been within the Customers and Community Directorate, one post within the Planning and Regulatory Directorate and none in the Resources Directorate.
- 4.2 There has been one internal vacancy advertised, which was within the Planning and Regulatory Services Directorate.
- 4.3 A large portion of the posts advertised were as a consequence of the recent organisational re-structure within the Customers and Community directorate.
- 4.4 All external posts continue to be advertised on the Council website as well as via social media including Facebook and Twitter, Indeed (one of the largest and free of charge job search engines), and via Job Centre Plus - and any other relevant professional journals / media where appropriate, ensuring as wide reach as possible to potential candidates.
- 4.5 Please see below the external and internal vacancies for Q3 2017 / 18.
- 4.5.1 Q3 External Vacancies:

Directorate	Posts Advertised	Position s	Post advertised on Maldon District Council (MDC) website, Indeed, Twitter and Facebook
Customers and Community	Principal Customers Officer (Rates and Benefits)	1	Yes
	Senior Customer Officer (Revenue and Benefits)	1	Yes
	Senior Customers Officer (Recovery and Court)	1	Yes
	Customers Officer (Revenues and Benefits) Various	2	Yes
	Customer Assistant (Systems and Rates) – Fixed Term	1	Yes
	Parks and Countryside Officer	1	Yes

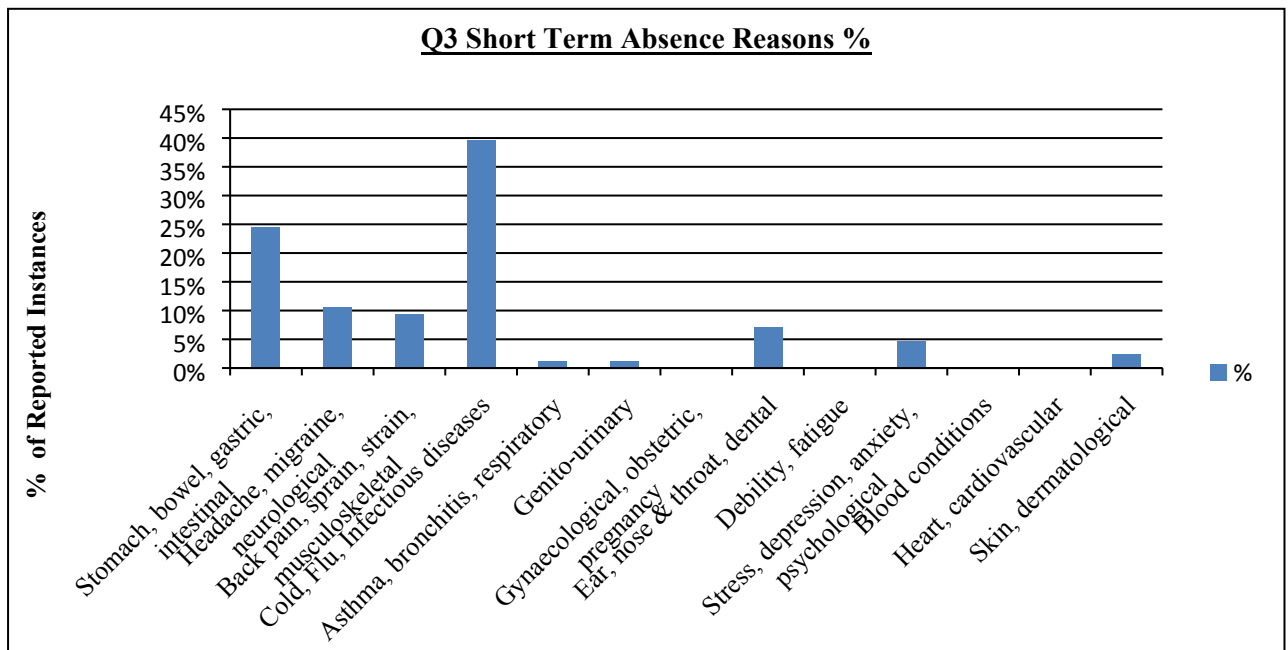
Directorate	Posts Advertised	Position s	Post advertised on Maldon District Council (MDC) website, Indeed, Twitter and Facebook
	Customers Officer (Revenues and Benefits)	1	Yes
	Customer Assistant (Revenues and Benefits – FTC 12	1	Yes
	Health Improvement Officer	1	Yes
Resources		0	
Planning and Regulatory Services	Environmental Health Team Leader (Protection)	1	Yes
	Total	11	

4.5.2 Q3 Internal Vacancies:

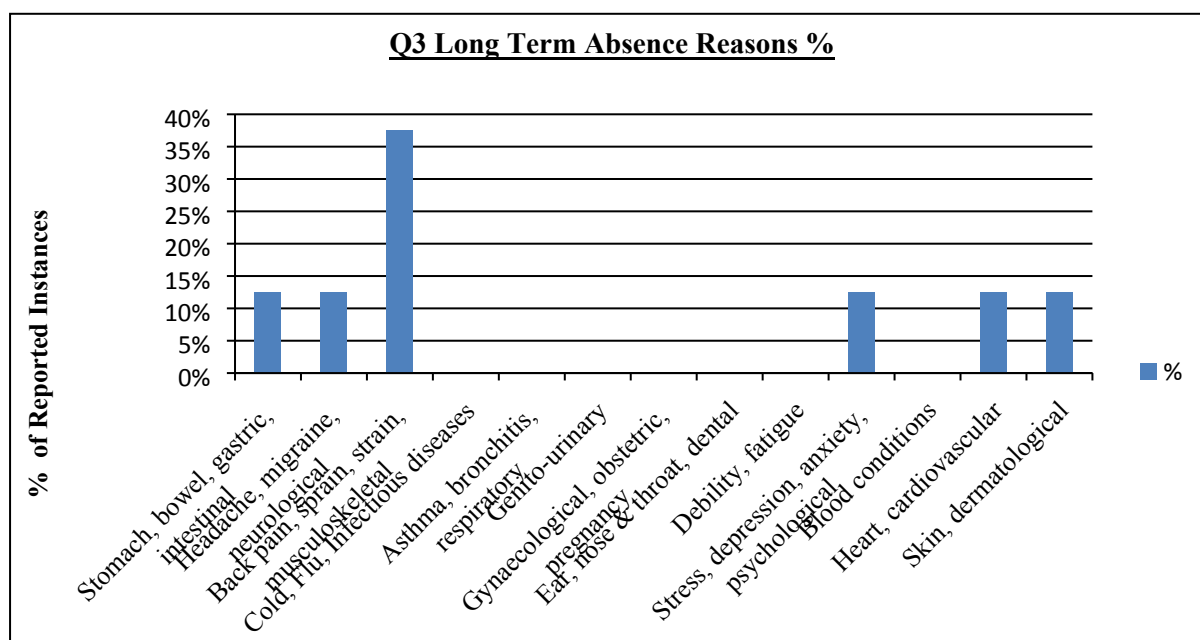
Directorate	Posts Advertised	Positions	Post advertised on intranet
Customers and Community		0	
Resources		0	
Planning and Regulatory Services	Environmental Health Officer (Commercial)	1	Yes
	Total	1	

5. STAFF SICKNESS LEVELS

- 5.1 The 2017 / 18 Q3 overall sickness figure (short and long term combined) increased significantly by 31%, to 622.76 total FTE days lost or 3.17 total days lost per FTE, compared to Q2 (428.96 total FTE days lost or 2.33 total days lost per FTE).
- 5.2 The figures for Q3 with regard to short term sickness have increased by 28% from 230.32 total FTE days lost in Q2 to 322.64 total FTE days lost in Q3.
- 5.3 The reasons for short term absence, by percentage of total absences for Q3 are shown overleaf. Short term absence figures are usually expected to increase during the winter months; 40% of the short term absences in Q3 were due to colds, flu and infectious diseases.



- 5.4 Free of charge flu vaccinations were offered again this year to all staff and Members, and 37 individuals requested these. The Council has also provided more hand sanitising gel around the building for infection control.
- 5.5 The figures for Q3 with regard to long term absence showed an increase of 33% from 198.64 total FTE days lost in Q2 (1.08 total days lost per FTE) to 300.12 (1.53 total days lost per FTE) in Q3. Human Resources and Management continue to work in partnership to manage long term absences cases and implement effective interventions under the Attendance Management Policy.
- 5.6 Out of the eight staff who were on long term sickness absence during Q3, five have returned to work, two are planning to return at the end of January and another member staff continues to be managed under the Attendance Management Policy. The reasons for long term absence, by percentage of total of long term absences for Q3 are shown overleaf.



- 5.7 Managers are continuing to receive a monthly report showing sickness absence trigger information via a 'Bradford Score' report generated by the Human Resources (HR) system. This shows the manager where action must be taken to instigate the formal absence management process with their staff. Other interventions that have been introduced to reduce sickness absence include the mandatory introduction of return to work interviews, the completion of which is monitored, and the provision of a highly responsive occupational health service. HR continues to work closely with managers to ensure that all absence cases are managed appropriately and in accordance with policy. Line managers are also required to report back on their actions taken to manage attendance on a monthly basis to HR.
- 5.8 Following a further Attendance Management training and workshop session held at the Manager's Forums in August and September, follow up sessions where attendance levels were reported to managers, were held at the Managers Forums in November / December - managers were made aware again of the Key Performance Indicator (KPI) target figure and the importance of them taking responsibility to manage attendance levels in their teams and to undertake the appropriate actions under the policy. Attendance levels will continue to be reported at future Manager's Forums.
- 5.9 The cumulative total days lost per FTE as at Q3 stands at 8.39. The target figure for the 2017 / 18 financial year is 8, so it is disappointing to see that this figure has already been exceeded at this stage in Q3. The revised Attendance Management Policy follows best practice, and is based on Chartered Institute of Personnel and Development (CIPD) guidelines and research and the Human Resources team continues to prioritise managing attendance and work closely with managers. It is imperative that managers continue to ensure they are following policy and continue to be as responsive and proactive as possible when managing attendance levels within their teams.
- 5.10 Other future interventions that could be considered in order to reduce attendance levels include reducing sick pay, as per Essex County Council and many private sector organisations. Research shows that this can have a significant impact on attendance levels. This is of course, a contractual matter and the Council would need to consult and seek agreement.

Figure 1

Please find below the sickness for each quarter for 2016 / 17 and 2017 / 18

2017 / 18	Quarter One		Quarter Two		Quarter Three		Quarter Four		Cumulative Figures	
	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE
Short Term Absence	163.65	0.85	230.32	1.25	322.64	1.64				
Long Term Absence	393.05	2.04	198.64	1.08	300.12	1.53				
Total	556.70	2.89	428.96	2.33	622.76	3.17				

2016 / 17	Quarter One		Quarter Two		Quarter Three		Quarter Four		Cumulative Figures	
	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE	Total Number of FTE Days Lost	Total Days Lost per FTE
Short Term Absence	237.94	1.25	241.39	1.21	259.46	1.31	306.53	1.55	1045.32	5.32
Long Term Absence	290.83	1.52	372.46	1.89	393.37	1.99	331.78	1.68	1388.44	7.08
Total	528.77	2.77	613.85	3.1	652.83	3.3	638.31	3.23	2433.76	12.4

6. WORKFORCE STATISTICS

- 6.1 Please see **APPENDIX 1** attached to this report for the key statistics relating to staff including headcount, age profile, gender, sex and ethnic origin across the workforce.

7. ORGANISATIONAL CHANGE

- 7.1 Within the Customers and Community Directorate: during Q3 HR worked closely with the Group Manager – Customers in order to support the organisational change, consultation and recruitment process, in light of the revised structure; as well as the Group Manager – Leisure, Countryside and Tourism in view of the structural changes to the administrative function within the team.

8. CONCLUSION

- 8.1 The 2017 / 18 Q3 overall sickness figure (short and long term combined) increased significantly by 31%, to 622.76 total FTE days lost or 3.17 total days lost per FTE, compared to Q2 (428.96 total FTE days lost or 2.33 total days lost per FTE).
- 8.2 The figures for Q3 with regard to short term sickness have increased by 28% from 230.32 total FTE days lost in Q2 to 322.64 total FTE days lost in Q3.
- 8.3 The figures for Q3 with regard to long term absence showed an increase of 33% from 198.64 total FTE days lost in Q2 (1.08 total days lost per FTE) to 300.12 (1.53 total days lost per FTE) in Q3. Human Resources and Management continue to work in partnership to manage long term absences cases and implement effective interventions under the Attendance Management Policy.
- 8.4 The cumulative total days lost per FTE as at Q3 stands at 8.39. The target figure for the 17/18 financial year is 8, so it is disappointing to see that this figure has already been exceeded at this stage in Q3.

9. IMPACT ON CORPORATE GOALS

- 9.1 The implementation of the new Attendance Management Policy is critical to ensure that staff attendance levels are kept at the highest possible level to ensure resourcing is adequate in order to deliver an effective and efficient service for our customers.

10. IMPLICATIONS

- (i) **Impact on Customers** – No direct impact on customers from this report, although the wider staff context concerning recruitment, vacancies and sickness has an impact on the ability to deliver services to customers.
- (ii) **Impact on Equalities** – More detailed information on the protected characteristics of the Council's workforce, is now available on the new Human

Resources system. This will allow the team to consider the needs of those groups when writing new Policies and Procedures and when carrying out its functions.

- (iii) **Impact on Risk** – Effective and proactive management of staff sickness and recruitment helps mitigate risk.
- (iv) **Impact on Resources (financial)** – The cost of advertisements and other necessary costs related to recruitment are included within current approved budgets.
- (v) **Impact on Resources (human)** – HR continues to regularly provide advice and guidance to both employees and managers on how best to manage attendance using the good practice steps outlined within the Managing Attendance Policy and Procedure. Staff absences do affect direct colleagues and this is addressed by the use of the Managing Attendance Policy with individuals.
- (vi) **Impact on the Environment** – None.

Background Papers: None.

Enquiries to:

Dawn Moyse, Group Manager, People, Performance and Policy, (Tel: 01621 875869) or
Helena Beattie, Senior HR Business Partner / Team Leader, (Tel: 01621 876281).

Workforce Statistics: Quarter Three 2017 / 18

1. Headcount and Full Time Equivalent (FTE) by Gender^{*1}

		Quarter One (Q1)	Quarter Two (Q2)	Quarter Three (Q3)
Female	Headcount	153	149	151
	FTE	122.84	121.50	122.66
	% Workforce	67.11%	66.22%	65.37%
Male	Headcount	75	76	80
	FTE	69.39	71.64	75.61
	% Workforce	32.89%	33.78%	34.63%
Total	Headcount	228	225	231
	FTE	192.23	193.14	198.27

2. Number of Full and Part Time Employees by Gender^{*1}

	Q1		Q2		Q3	
	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE
Full Time	65	84	68	81	72	85
Part Time	10	69	8	68	8	66
Total	75	153	76	149	80	151

3. Headcount by Directorate

Section	Number of staff in Q1 (Average ^{*2})	Number of staff in Q2 (Average ^{*2})	Number of staff in Q3 (Average ^{*2})
Corporate Core	6.41	7	7
Resources	53	51.33	53.66
Customers and Community	98.33	92	94.33
Planning and Regulatory	68	73.33	73.66
Total	225.74	223.66	228.65

4. Headcount by Ethnic Group^{*1}

	Q1	Q2	Q3
A White British	162	162	161
A White English	48	48	43
A White Irish	2	2	5
A White Scottish	2	2	2
A White Welsh		1	1
B Mixed White & Asian		1	1

APPENDIX 1

	Q1	Q2	Q3
B Mixed White & Black African			
B Mixed White & Black Bangladeshi	1	2	
C Asian, Asian British Bangladeshi			2
C Asian, Asian British Indian			
C Asian, Asian British Pakistani			1
D Black, Black British African			
D Black, Black British Caribbean			
E Chinese, Chinese British / other ethnic Chinese	1	1	1
F Other	3	2	4
G Prefer not to say	9	4	10
TOTAL	228	225	231

*1 Headcount data extracted from last date in reported quarter. Please also note the above data does not include information on staff employed on zero hours contracts / seasonal staff contracts.

*2 Headcount figure averaged from month ends within each quarter.



REPORT of DIRECTOR OF RESOURCES

**to
FINANCE AND CORPORATE SERVICES COMMITTEE
30 JANUARY 2018**

DOCUMENT RETENTION POLICY

1. PURPOSE OF THE REPORT

- 1.1 To consider the draft Document Retention Policy, attached as **APPENDIX 1** to this report, and recommend the adoption of this policy to the Council.

2. RECOMMENDATION

To the Council

That the Document Retention Policy, attached at **APPENDIX 1**, be approved.

3. SUMMARY OF KEY ISSUES

- 3.1 The Council's documents are its corporate memory, supporting its core functions and providing evidence of actions and decisions. They are a vital corporate asset, enabling effective management and compliance with statutory and regulatory obligations.
- 3.2 Documents can be physical or digital records. This policy applies to all 'Documents'.
- 3.3 Storage space within the basement and at the Princes Road depot is nearing full capacity and there is little free space.
- 3.4 The Document Retention Policy provides a framework to govern management decisions on whether a particular document (or set of documents) should either be retained and if so for what period; or disposed of, and if so by when.
- 3.5 The Policy seeks to ensure:
- a degree of consistency in the management of records across the Council;
 - records of long term value are identified and preserved;
 - random destruction of records is avoided;
 - documents are kept for the optimum length of time;
 - that the Council complies with legal, audit and operational requirements affecting the retention of documents;

- 3.6 The Council must ensure its Document Retention Policy is in compliance the new General Data Protection Regulations (GDPR), which come into force in May 2018.
- 3.7 The Policy (**APPENDIX 1**) is supported by the following two appendices.
- 3.8 **Appendix A** is the Checklist of key disposal / retention considerations. Essentially a document should not be disposed of unless the checklist has been considered in relation to the document.
- 3.9 **Appendix B** is the Document Retention Schedule. The Schedule is the accepted local authority tool for the management of documents and records. Based on work by the Records Management Society, as well as organisational requirements and common practice, it provides guidance on recommended and mandatory minimum retention periods for specific classes of document. It is proposed that given the operational nature of the Schedule it shall be reviewed and updated as and when changes in legislative or regulatory requirements dictate, outside the formal periodic review of the Policy itself. This schedule must be rigorously enforced by managers. *Due to the size of document, a copy of this is available for viewing in the Members' Room.*

4. CONCLUSION

- 4.1 That adoption of this policy will ensure a more efficient use of physical and electronic storage capacity.

5. IMPACT ON CORPORATE GOALS

- 5.1 An adopted policy setting out the Council's approach to effective document management is in part a matter of compliance with legal and regulatory obligations and is also linked to high level outcomes associated with the corporate goal of delivering good quality, cost effective and valued services in a transparent way.

6. IMPLICATIONS

- (i) **Impact on Customers** – No direct impact arising from this report but adoption of the Policy provides customer reassurance that effective document management is incorporated into the Council's working practices.
- (ii) **Impact on Equalities** – Failure to have an up-to-date policy having regard to current statutory and regulatory requirements could potentially leave the Council open to challenge. Documents may be kept too long; or indiscriminately destroyed; or disposed of without documented evidence of what has been destroyed, or documents with long-term value may not being preserved.
- (iii) **Impact on Risk** – Failure to have an up to date policy having regard to current statutory and regulatory requirements could potentially leave the Council open to challenge. Documents may be kept too long; or indiscriminately destroyed;

or disposed of without documented evidence of what has been destroyed, or documents with long-term value may not being preserved.

- (iv) **Impact on Resources (financial)** – The introduction of GDPR brings significant increases in the penalties which can now be imposed for data breaches or non-compliance. Penalties can be levied up to £17million or 4% or turnover.

Retaining documents longer than required will not only be in breach of GDPR, but also brings with it additional storage costs, whether in physical or digital storage.

- (v) **Impact on Resources (human)** – By retaining documents longer than is necessary, the resulting work required in searching, checking and administering Freedom of Information Act and Environmental Information Regulation requests can have an impact on staff resources.
- (vi) **Impact on the Environment** – No impact arising from this report.

Background Papers: None.

Enquiries to: Emma Foy, Director of Resources, (Tel: 01621 875762).

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Document Control Sheet

Document title	Document Retention Policy
Summary of purpose	To prompt a corporate approach to considering the long-term usability of information and also the protection of historical information, and in turn it sets out the responsibilities and activities associated with this approach.
Prepared by	David Rust
Status	Draft
Version number	1
Approved by	The Finance and Corporate Services Committee – Full Council
Approval date	
Date of implementation	Immediate
Review frequency	3 years (Retention Schedule revised continuously to incorporate any changes/new documents)
Next review date	January 2021
Circulation	
Published on the Council's website	

Validity Statement

This document is due for review by the date shown above, after which it may become invalid. Users of the strategy or policy should ensure that they are consulting the currently valid version of the document.

DOCUMENT RETENTION POLICY

1. INTRODUCTION

- 1.1 In the course of carrying out its various functions and activities, Maldon District Council collects a wide range of data / information from individuals and organisations. This information may relate to specific topics or individuals as well as records of decisions made by the Council, actions taken, and the rationale behind these decisions.
- 1.2 The Council recognises that this documented information is an important public asset and are a key resource to the effective operation and to accountability. Careful document management is therefore required. The aim of this Policy is to prompt a corporate approach to considering the long-term usability of information and also the protection of historical information, and in turn it sets out the responsibilities and activities associated with this approach.
- 1.3 Retention of specific documents may be necessary for one or more of the following reasons:
 - To fulfil statutory or other regulatory requirements.
 - To evidence events/agreements in the case of dispute(s).
 - To meet operational needs.
 - To ensure the preservation of documents of historic or other value.
- 1.4 Conversely, the permanent retention of *all* documents is undesirable and to be discouraged. Disposal, where appropriate, is to be encouraged for the following reasons:
 - Under the Data Protection Act 1998, to be replaced by the General Data Protection Regulations which comes into force in May 2018, “personal data” processed for any purpose(s) must not be kept for longer than is necessary for that purpose(s) hence retention which is no longer necessary may be unlawful.
 - The sheer volume of records otherwise retained can mean that physical access is difficult and that there is an increased fire risk.
 - To make best use of limited storage space in the Council basement.
 - To promote ‘good housekeeping’ and seek to ensure uncluttered office accommodation.
 - Staff resources committed to searching for information and the subsequent processing, (i.e. for Freedom of Information Act requests) is increased.
 - To provide clarity as to what documents are or are not held by the Council, as required by Section 46 of the Freedom of Information Act 2000.

2. PURPOSE AND SCOPE

- 2.1 The purpose of this Policy is to provide a corporate policy framework to govern management decisions on whether a particular document or set of documents should either be:
 - Retained – and if so in what format, and for what period; or
 - Disposed of – and if so when and by what means.
- 2.2 The Policy seeks to:
 - assist in maintaining records to meet the Authority’s business needs;
 - assist in identifying vital records that may be worth preserving permanently as part of the Council’s archives;

- prevent the premature destruction of records that need to be retained for a specified period to satisfy legal, financial or other requirements of public administration;
- provide for the destruction of those records not required permanently after specified periods in a consistent and appropriate manner; and
- promote improved records management practices within the Authority.
- ensure compliance with Government directives.

- 2.3 In addition, this Policy seeks to clarify the roles and responsibilities of senior management in the decision making process.
- 2.4 This Policy relates to both physical data protection elements, that is, documents that are retained by the Authority in ‘hard’ paper format, and digital copies of such records (although there may be different retention periods for physical and digital records). Such documents include:
- Letters received from third parties;
 - Copy letters which have been sent out;
 - File notes of meetings;
 - Legal matters;
 - Completed application forms;
 - Plans / Drawings;
 - Photographs;
 - Invoices;
 - Financial records;
 - Registers;
 - Contracts;
 - Deeds.
- 2.5 This Policy does not cover the disposal or retention of unused materials such as unused application forms, duplicated documents and stocks of paper, for instance, which do not form part of a record of a Council business activity or transaction.

3. RETENTION / DISPOSAL DECISION MAKING

- 3.1 Any decision whether to retain or dispose of a document should only be taken in accordance with the following criteria:
- The key disposal/retention considerations checklist set out in **Appendix A**.
 - The Document Retention Schedule set out in **Appendix B**. This has regard to the “Retention Guidelines for Local Authorities” produced by the Public Sector Group of The Information and Records Management Society of Great Britain which outlines recommended and mandatory minimum retention periods for specific classes of records where special rules and considerations apply.
- 3.2 Where a retention period has expired in relation to a particular document a review should always be carried out before a final decision is made to dispose of that record. Such reviews need not be detailed or time consuming.

4. DISPOSAL

- 4.1 Disposal can take place in a number of ways:
- Binning;
 - Recycling;
 - Treatment as Confidential Waste;

- Physical destruction on site;
- Transfer of the document to an external body.

- 4.2 Where documents are destroyed a record needs to be kept, containing the reference, a description, the date, method of destruction and the Officer who authorised the disposal. The record should be able to demonstrate that the disposal was in accordance with this Policy or a written record should be made justifying the reasons for departure from the Policy. Only exceptional circumstances should justify departure from the Policy.
- 4.3 Once documents are selected for disposal the method of disposal should be appropriate to the confidentiality of the document and the destruction should take place in a secure manner.
- 4.4 Documents containing personal data or confidential information should not be binned or sent for recycling without being shredded as this could result in the unauthorised disclosure of such information to third parties.
- 4.5 Transfer of documents to a third party may not be an option in cases where there is personal data having regard to the Data Protection Act 1998, to be replaced by the General Data Protection Regulations incorporated within the new Data Protection Bill (2016).
- 4.6 Whenever possible methods of disposal should further the Council's commitment to recycling and sustainable development.
- 4.7 Particular care must be taken if outside contractors are dealing with the destruction of documents, off the Council's premises. The Council has a duty of care to protect documents while they are awaiting collection. They should not be left unattended on a loading bay, for example. Contracts should be carefully drawn up to ensure that the documents are kept secure in transit, and during the disposal process itself. Such contracts should allow for spot checks to be made of the contractor's premises to ensure compliance. These checks and findings should be recorded and kept with the contract. The contractor should supply a dated, signed consignment note showing a consignment number and the Council should be able to link this number with specific documents so that the Council can say with certainty that certain records were destroyed under a particular consignment number.

5. ARCHIVES

- 5.1 Where documents are transferred to an archive system these must be carefully documented and recorded. Only those records that are no longer of active use may be selected for transfer to an archive.

6. DOCUMENTS DUE FOR DESTRUCTION

- 6.1 Where a document which is due for destruction becomes the subject of a request for information then destruction should be delayed until the request has been satisfied or in the case of a refusal, until any complaint and appeal mechanisms have been exhausted. However, before a formal request for information has been received, routine amendments, or even disposal can take place.

- 6.2 Where a document is destroyed, a record must be kept which gives enough detail to make it clear what records have been destroyed (i.e. file name and short note of content if file name is not clear), the date, reason for destruction, method of destruction and authorising officer.

7. ROLES AND RESPONSIBILITIES

- 7.1 Responsibility for determining, in accordance with this Policy, whether to retain or dispose of specific documents rests ultimately with the individual Director, in respect of those documents that fall within the remit or control of their Service. The rationale for this is that it is reasonable to both assume and expect that each Director should be broadly conversant with the types of documents received, generated and stored by their Service.
- 7.2 Directors may delegate the operational aspects of this function to one or more senior officers within their Service. However in doing so they should ensure that any such Officer is fully conversant with this Policy and is also familiar with the operational requirements of the Service so that they are able to assess the significance of the documents.
- 7.3 Since the majority of Maldon District Council employees are involved in creating, maintaining and using documents, it is vital that everyone is aware of the approach and practices set out in this Policy. Line Managers will ensure that staff responsible for managing documents are appropriately trained or experienced and that all staff understand the need for sound document management. The Staff Induction policy and procedure toolkit and periodic training will seek to ensure that all staff are aware of their obligations regarding Data Protection, Freedom of Information and Document Management.
- 7.4 Because of the clear benefits resulting from the disposal of unnecessary documentation, Directors are expected to be proactive in carrying out or instigating assessments of existing documentation that may be suitable for disposal.
- 7.5 The Council's Legal and Democratic Services Manager or Data Protection Officer can advise on whether minimum retention periods are prescribed by law, and whether retention is necessary to protect the Council's position where the likelihood of a claim has been identified by the relevant Director. Legal Services staff cannot be expected to possess the operational or background knowledge required to assess whether a particular document may be required by the Service concerned for operational need. This is the responsibility of the relevant Director or their designated Officers.

8. REVIEWING THE SCHEDULE

- 8.1 The Schedule attached to this Policy prescribes minimum and permanent retention periods. It will be reviewed and updated at regular intervals.

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KEY DISPOSAL / RETENTION CONSIDERATIONS CHECKLIST**1. HAS THE DOCUMENT BEEN APPRAISED?**

- 1.1 Before a document is designated for disposal the nature and contents of it needs to be ascertained. This process may only take a few minutes. However, this can be a more complicated task depending on the complexity of the document concerned. This evaluation process should only be undertaken by Officers who possess sufficient operational knowledge to enable them to identify the record concerned and its function within both the individual Service and corporate framework.

2. IS RETENTION REQUIRED TO FULFIL STATUTORY OR OTHER REGULATORY REQUIREMENTS?

- 2.1 Identifying how long documents need to be kept is one of the most important areas to be addressed. The document produced at **Appendix B** entitled 'Document Retention Schedule' provides guidelines for how long records need to be kept.
- 2.2 In many cases there are statutory rules, or standard practices which govern how long documents must or should be retained. These can vary from once their administrative use is completed, 3-years, 6-years, or longer. Some legal records and notices, or records which the Council is legally required to maintain in a public register, correspondence about ongoing contracts and building works less than 15-years old, leases and matters about which a dispute is known or anticipated, must be kept longer. In addition advice can be sought from the Council's Legal and Democratic Services Manager or Data Protection Officer. However, there may come a point at which the balance of convenience and safety rests with retaining a document rather than conducting extensive inquiries to determine whether it is safe to dispose of the record.

3. IS THE RETENTION REQUIRED FOR EVIDENCE?

- 3.1 Occasionally, the Council may become involved in disputes with third parties. Such disputes can result in the party who is dissatisfied bringing legal proceedings against the Council. Alternatively, the Council may wish or be required to institute legal proceedings against an individual or organisation. Such proceedings may be civil or criminal in nature. Where a dispute arises, or litigation has been commenced it is important that the Council has access to all documents that are relevant to the matter. Without such documents there is the danger that the Council's position will be compromised. Conversely, retaining documents for longer than is necessary, could leave the Council vulnerable to action from the Regulator, or other actions that may arise from documents which may have to be shared under Freedom of Information rules.
- 3.2 Specific time limits are laid down for the commencement of litigation. The time limits are different according to the nature of the claim. The starting point therefore, is that the retention period is the length of time that has to elapse before a claim is barred. ECC Legal Services will be able to give advice if there are areas of doubt.

4. IS RETENTION REQUIRED TO MEET THE OPERATIONS NEEDS OF THE SERVICE?

- 4.1 In some cases retention may be desirable even though no minimum retention period applies, or has expired. Documents may be useful for future reference purposes, as precedents, or for performance management. Skilled judgment may be needed to assess the usefulness of a particular document.

5. IS THE DOCUMENT OF HISTORIC INTEREST?

- 5.1 In most cases this consideration will not be applicable. However, some documents currently in Council storage may be of historic interest. If the document is of historic interest consideration may be given to transfer to the County Archivist rather than retention or disposal by the Council.

6. DOCUMENT DISPOSAL REGISTER

- 6.1 A register of which documents have been destroyed must be kept, both in order to show compliance with the Document Retention Policy, but also to assist in future searches in response to Freedom of Information requests, etc.
- 6.2 The register should include the following details:
- Details of the documents destroyed included name of file & sufficient detail to make clear what has been destroyed. In many cases, the name of the file will be specific enough not to require any further explanation.
 - Date of destruction
 - Method of destruction (i.e. binned, shredded, digital deletion, etc.)
 - Reference to policy for destruction (i.e. Statutory as per Document Retention Policy)
 - Name of person authorising destruction

2018 Maldon District Council Document Retention Schedule

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2018 Maldon District Council Document Retention Schedule

The purpose of the Retention Schedule

A retention schedule is a list of records which need to be retained by Local Government for a designated period of time.

The retention schedule shows:

- i. the title of each record which it creates in the course of its business;
- ii. a time period for which records are to be retained and the action which should be taken when it is of no further administrative use; and
- iii. identifies the reason (legislative, regulatory and/or operational) on which retention is based.

The existence of the retention schedule is a requirement of Maldon District Council's corporate Document Retention Policy. It has been developed in collaboration with Service Managers. The retention schedule refers to all information, regardless of the media in which it is stored, i.e. manual files, computer files, tapes, microfiche, etc. Where records are sentenced for destruction all back-up copies or copies stored on alternative media must also be destroyed. The retention schedule provides consistent instructions for all staff who deal with records, and a formal policy for records retention and disposal.

The purpose of the schedule is to:

- i. prevent the premature destruction of records that need to be retained for a specified period to satisfy legal, financial and other requirements of public administration;
- ii. assist in identifying records that may be worth preserving permanently as part of the Maldon District Council's archives; and
- iii. provide consistency for the destruction of those records not required permanently after specified periods.

Members of staff are expected to manage their current record keeping systems using the Retention Schedule and to take account of the different kinds of retention periods when they are creating new record keeping systems. The Schedule is a 'living document' and will be reviewed and amended as and when retention details change due to Council policy, if new information is created, to remove any obsolete record titles, or regulations and legislation that govern information and its use are introduced or altered.

Using the Retention Schedule

Where records have been identified for disposal they should be disposed of in an appropriate way. All records containing personal information, or sensitive information should be disposed of using secure waste sacks or shredded after administrative use.

The Freedom of Information Act 2000 requires the Council to maintain a list of records which have been destroyed and who authorised their destruction. Members of staff should record at least:

- i. File reference (or other unique identifier);
- ii. File title (or brief description);
- iii. Number of files;
- iv. The name of the authorising officer; and
- v. Date of destruction.

2018 Maldon District Council Document Retention Schedule

Retention Schedule and the Freedom of Information Act (2000)/Environmental Information Regulations (2004)

The Freedom of Information Act (2000) and Environmental Information Regulations (2004) are intended to promote a culture of openness and accountability amongst public authorities by providing people with rights of access to records held by Maldon District Council. With the introduction of this legislation the Lord Chancellor issued a Code of Practice to be followed by public organisations using his powers under Section 46 of the Freedom of Information Act (2000). This guidance sets out his views on desirable practice for the retention, management and disposal of public authority records. The Code of Practice includes a requirement to develop and apply Document Retention Schedules within the organisation. The Retention Schedule is a requirement of the Freedom of Information Act (2000).

Retention schedule

The Data Protection Act (1998) requires that personal data shall be:

- i. Adequate, relevant and not excessive
- ii. Accurate and where necessary kept up to date
- iii. Not kept for longer than is necessary for its purpose

These three principles require the Council to have procedures in place, covering the review of information held on files.

Retention schedules assist with compliance under the Data Protection Act, which requires us to keep personal data no longer than is necessary for the purpose for which it was collected. The time limits for keeping records are based on statutory requirements, common business practice, and national guidance and best practice (the Retention Guidelines for Local Authorities (RGLA), a guide produced by the Records Management Society of Great Britain).

In some parts of the retention schedule the recommended retention period given is 6 years. This is based on the 6 year time limit within which legal proceedings must be commenced as laid down in the Limitation Act 1980. It should also be noted that, under this Act, civil action could be taken up to 12 years following certain events. In May 2018, the Data Protection Act will be superseded by the introduction of the General Data Protection Regulations which are being written into a new Data Protection Act. This schedule has been written to reflect the changes these regulations will bring, in particular regarding an individual's rights to change their consent for the use of their data, have it removed, or amended.

Further information

Information and Records Management Society <http://irms.org.uk/>

The National Archives <http://www.nationalarchives.gov.uk>

Archives and Records Association <http://archives.org.uk/>

Information Commissioner's Office <http://www.ico.org.uk/>

2018 Maldon District Council Document Retention Schedule

Understanding the Retention Schedule

Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 1.1	<p><u>Acquisitions</u></p> <p>Assets over £50,000</p> <p>Any papers concerning the management of the acquisition (by financial lease or purchase) process for assets and real property</p>	Destroy 12 years , after all obligations / entitlements are concluded	<ul style="list-style-type: none"> • Legal Documents Relating to the Purchase / Sale • Particulars of Sale Documents • Survey particulars • Leases • Applications for Leases, Licences & Rental Revision • Tender Documents • Conditions of Contracts • Certificates of Approval 	Statutory RGLA 7.29 Limitations Act 1980
AI 1.2	<p>Assets under £50,000</p>	Destroy 6 years , after all obligations / entitlements are concluded	As above	Statutory RGLA 7.29 Limitations Act 1980

Ease of reference to identify function

Definition of function in terms of related items

Period of time for which document should be retained **and** action(s) once it has exceeded

Common examples of the types of documents included within the function

Indicates if retention action is statutory/ regulatory or Common practice

2018 Maldon District Council Document Retention Schedule

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Democratic Processes				
DP1 Electoral Services				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
DP1.1	Election / registration preparation <ul style="list-style-type: none"> Production of hard copy electoral register for use at each polling station Production of separate lists of postal voters, proxy postal voters and proxy voters for use at each polling station 	<p>Marked registers and lists of absent voters to be retained for a period of 12 months before being destroyed.</p>	<ul style="list-style-type: none"> Electoral Register List of absent voters 	Statutory
DP1.2	Election/referenda documents <ul style="list-style-type: none"> Local elections Parliamentary election (incl. combined local) or European elections Referenda (including Neighbourhood Planning) 	<p>Destroy 12 months after the count Destroy 12 months after the count</p> <p>Destroy 12 months after declaration of results of poll</p>	<ul style="list-style-type: none"> After the count - Counted and rejected ballot papers in separate packets The ballot paper accounts and the statement of rejected ballot papers and of the result of the verification of the ballot paper accounts The tendered votes lists, the lists of voters with disabilities assisted by companions, the lists of votes marked by the presiding officers and the related statements, the lists maintained under reg. 41A and the declarations made by the companions of voters with disabilities The packets of completed corresponding lists and certificates as to employment on duty on the day of the poll The packets containing marked 	Statutory

2018 Maldon District Council Document Retention Schedule

			copies of register and of lists of postal voters, proxies and postal proxies	
DP1.3	Invitation To Register	1 year from date of publication of current register	<ul style="list-style-type: none"> Application forms (hard copy and scanned*) *National Insurance numbers are automatically redacted by EMS after 6 months 	Common practice per AEA
DP1.4	Results Declaration of results (local elections only)	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> Declaration of Results of Polls Consolidated returns of votes received Uploaded to MDC website 	Local Practice
DP1.5	Returns and Declarations as to Election Expenses <ul style="list-style-type: none"> Parish Council Election Local Government Election Parliamentary Election 	Destroy 12 months after receipt Destroy 24 months after receipt Destroy 24 months after receipt	<ul style="list-style-type: none"> Expenses forms and accompanying documents in support 	Statutory Statutory Statutory
DP1.6	Copy of revised Electoral Register published on 1 December each year for public inspection, and lists of monthly alterations covering the period January to September inclusive each year	Destroy obsolete register on 1 December each year		Statutory
DP1.7	Copy of edited version of Electoral Register for public inspection, and lists of monthly alterations covering the period January to September inclusive each year	Destroy obsolete register on 1 December each year	Copy kept on electoral software (starting from 2004) for the purpose of verifying applications from overseas voters' applications. Hard copies kept for period prior to 2004	Statutory
DP1.8	Household Enquiry Forms	Destroy 1 year from date of publication of current register	Application forms (hard copy and scanned)	Common practice per AEA

2018 Maldon District Council Document Retention Schedule

DP1.9	Other Elector Declarations	Destroy 1 year from date of publication of current register	Overseas Voters Anonymous Voters Crown Servants Living Overseas Service Voters Voters With No Fixed Abode – Application forms (hard copy and scanned*) *National Insurance numbers are automatically redacted by EMS after 6 months	Common practice per AEA
DP1.10	Names and Addresses of Election Agents/Polling Agents/Count Agents/Count Guests	Destroy 12 months after declaration of result of election	Forms received from Candidates and/or their Agents – held in hard copy and on EMS – data retained on EMS	Local Practice
DP1.11	Names and personal details of staff employed in and around elections and annual canvass of electors E.G. Casual election staff - Poll Clerks, Presiding Officers, Canvassers, etc.	Retained for as long as remain on staff pool of casual election workforce. Hard copy, emails and EMS	Application forms received are entered onto EMS	Local Practice

2018 Maldon District Council Document Retention Schedule

Democratic Processes

DP2 Committee & Support Services				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
DP2.1	Council & Committee Meetings Process of preparing business for Council consideration and making the formal record of discussion, debate and resolutions	<p>Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded.</p> <p>Committee documents published to and retained on website.</p> <p>Original hard copy sets of Minutes are signed by the Chairman at the following meeting as being a correct record of the proceedings and these are to be retained indefinitely,</p> <p>Minutes (and copies) to be made available for 6 years after a meeting.</p> <p>Lists of Background Papers to be kept available for 4 years after the date of the meeting.</p>	<ul style="list-style-type: none"> • Council Minutes • Council Agenda & Business Papers • Council Notice Papers and Proceedings • Indexes • Committee Minutes • Registers of delegations to Special Committees 	<p>Statutory</p> <p>Minutes retention - Section 228 of the Local Government Act 1972.</p> <p>Local Government (Access to Information) Act 1985</p> <p>Hard copy Committee agendas and reports should be destroyed after meetings.</p>
DP2.2	Delegated Decisions	Written records of delegated decisions must be kept available for 6 years .	<p>Service area records and paper files.</p> <p>Service area website pages, if applicable, where any such decisions are published</p> <p><i>[NB – Process under review & therefore likely to change in 2018]</i></p>	The Openness of Local Government Bodies Regulations 2014 requires publication of certain types of delegated decision
DP2.3	Minute Taking	<p>Destroy after date of confirmation of the minutes</p> <p>Draft notes should be deleted/ destroyed once Minutes have been confirmed.</p>	<ul style="list-style-type: none"> • Draft / rough minutes • Audio tapes 	Common practice

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		Audio recordings published to website should be deleted after 2 years		Common practice
DP2.4	Political Parties Papers The process of undertaking representation of the Local Authority.	Destroy 3 years after last action Destroy correspondence relating to Leader's actions / appointments 2 years after last action	<ul style="list-style-type: none"> • Leader of Opposition Papers • Leader of Council Papers • Appointments to outside organisations and charitable bodies 	Common practice
DP2.5	Register of Interests of District Councillors: To be kept up-to-date during the term of office of the individual Councillor. A record of each Councillor's interests in accordance with the Localism Act 2011.	To be kept up-to-date during the term of the office of the individual Councillor. Following completion of another form, or the term of office ending, retain for 6 years .	Paper. The register of interest forms of current Councillors are published on the MDC website.	Statutory
DP2.6	Register of Interests of Town and Parish Councillors: A record of each Councillor's interests in accordance with the Localism Act 2011.	To be kept up-to-date during the term of office of the individual Councillor. Following completion of another form, or the term of office ending, retain for 6 years .	Paper. The register of interest forms of current Councillors are published via the MDC website.	Statutory Town & Parish Clerks required to keep MDC informed of changes e.g. resignations, new Co-optee's etc.
DP2.7	Declaration of Acceptance of Office: Each Councillor signs this declaration upon appointment.	Once the Councillor has ceased to be in office these can be destroyed after 6 years .	Paper form	Statutory – Local Government Act 1972

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DP2.8	<p>Partnership, Agency & External Meetings Process of preparing business for partnership and agencies consideration and making the record of discussion, debate and resolutions, where the Local Authority legally owns the record.</p> <p>Process of preparing business for external committees' consideration, and making the record of discussion, debate and resolutions, where the Local Authority does not own the record</p>	<p>Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded.</p> <p>Destroy 3 years after last action</p>	<ul style="list-style-type: none"> • Documents establishing the body / partnership • Agendas • Minutes • Council Reports • Recommendations • Supporting documents such as Council briefing and discussion papers 	<p>Common practice</p> <p>Common practice</p>
DP2.9	<p>Honours and Submissions Preparation of honours submission</p>	<p>Destroy 1 year after last action</p>	<ul style="list-style-type: none"> • Honours Nomination Form • Covering Documentation • Letters of Support • Referral for comment from Lord Lieutenant 	<p>Common practice</p>
DP2.10	<p>Staff Disclosure of Interests Register of staff gifts and hospitality</p> <p>Staff register of interests</p>	<p>Destroy 1 year after record</p> <p>Destroy 3 years after each record</p>	<p>Declaration of the offer of gifts or hospitality to staff</p> <p>Declaration of the interests of staff which may affect their work with the Council</p>	<p>Common practice</p>
DP2.11	<p>Constitution Constitution of the Maldon District Council</p>	<p>Permanent storage at MDC. Need the ability to review earlier versions of the Constitution as part of considering actions taken.</p>	<p>Constitution</p>	<p>Common practice</p>

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Legal and Contracts				
LC1 Legal Services				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
LC1.1	Litigation Process of managing, undertaking or defending for or against litigation on behalf of the Local Authority	Destroy 6 years after last action	<ul style="list-style-type: none"> • Criminal Case File • Civil Case File • Correspondence 	Statutory
LC1.2	Advice Process of providing legal advice on a point of law	Destroy 6 years after last action	<ul style="list-style-type: none"> • E-mail queries • Memorandums/briefing notes 	Statutory
LC1.3	Agreements Process of agreeing terms between organisations. Note: this does not include contractual agreements	Destroy correspondence files relating to any agreement 6 years after agreement in place if executed under hand or for 12 years if executed as a Deed	<ul style="list-style-type: none"> • Concordat • Agreements • Contracts • Deeds 	Statutory
LC1.4	Conveyance (see also Property Acquisition and Disposal) Process of changing ownership of land or property	Destroy correspondence 12 years after closure	<ul style="list-style-type: none"> • Conveyancing Files 	Statutory
LC1.5	Bye Laws - Enactment The process of making local laws	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	Good practice

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LC1.6	Administration & Enforcement The process of administering and enforcing bye laws	Destroy 6 years after certificate has expired or penalty payment has been made or the matter has been finished or correspondence on the matter has ceased	<ul style="list-style-type: none"> • Applications and Certificates • Permits • Licenses • Infringement Notices (Parking) • Correspondence • Bye law enforcement • FPN enforcement 	Statutory
LC2 Contract Management				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
LC2.1	Contracts and Tendering Pre Contract Advice Process of calling for expressions of interest	Destroy 2 years after contract let or not proceeded with	<ul style="list-style-type: none"> • Expressions of Interest 	Common practice
LC2.2	Specification and Contract Development Process involved in the development and specification of a contract	Ordinary Contracts Destroy 6 years after the terms of contract have expired Contracts Under Seal Destroy 12 years after the terms of contract have expired	<ul style="list-style-type: none"> • Tender Specification <p>Note: For project files containing drafts leading to a final version these records can be destroyed</p>	Statutory
LC2.3	Tender Issuing and Return Process involved in the issuing and return of a tender	Destroy 1 year after start of contract	<ul style="list-style-type: none"> • Opening Notice • Tender Envelope 	Common practice

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LC2.4	Evaluation of Tender Successful Tender Document	Ordinary Contracts Destroy 6 years after the terms of contract have expired Contracts Under Seal Destroy 12 years after the term of contract have expired	<ul style="list-style-type: none"> Tender Documents Quotations 	Statutory
	Unsuccessful Tender Documents	Destroy 1 year after start of contract		Common practice
LC2.5	Post Tender Negotiation Process in negotiation of a contract after a preferred tender is selected	Destroy 1 year after the terms of contract have expired	<ul style="list-style-type: none"> Clarification of Contract Post Tender Negotiation Minutes 	Common practice
LC2.6	Awarding of Contract The process of awarding of contract	<u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired <u>Contracts Under Seal</u> Destroy 12 years after the terms of contract have expired	<ul style="list-style-type: none"> Signed Contract 	Statutory
LC2.7	Contract Management Contract operation and monitoring	Destroy 2 years after the terms of contract have expired	<ul style="list-style-type: none"> Compliance / Performance Reports Minutes and Papers of Meetings Changes to Requirements Variation Forms Extension of Contract Complaints Disputes on Payment 	Common practice
	Management and amendment of contract	<u>Ordinary Contracts</u> Destroy 6 years after the terms of contract have expired <u>Contracts Under Seal</u> Destroy 12 years after the terms of contract have expired		Statutory
LC2.8	Localism Management of the Community Rights	Assets of Community Value Destroy 5 Years after receipt of nomination Community Right to Challenge Destroy 5 years after receipt of challenge	<ul style="list-style-type: none"> Nomination Forms and correspondence Appeal documentation 	

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			<ul style="list-style-type: none">• Entry on Assets Register amended• Challenge notification	
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Strategy & Management				
SM1 Strategy				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
SM1.1	Corporate Planning and Reporting Developing corporate strategies and planning and reporting activities	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded To be retained with committee minutes when approved by Council	<ul style="list-style-type: none"> Corporate Plans Strategic Plans Business Plans Annual Reports 	Common practice
SM1.2	Preparing business for strategic consideration and making the record of discussion, debate and resolutions	2 years	<ul style="list-style-type: none"> Corporate Leadership Team minutes Task & Finish Group minutes 	Common practice
SM1.3	Preparing business for service, team or forum consideration and recording discussion, debate and resolutions	3 years from closure	<ul style="list-style-type: none"> Directorate or Team meeting minutes Managers Forum minutes 	Common practice
SM1.4	Statutory Returns Preparing information to be passed on to central government as part of statutory requirements	7 years from closure	<ul style="list-style-type: none"> Returns to Central Government 	Statutory
SM1.5	Policy, Procedures, Strategy and Structure Activities that develop policies, procedures, strategies and structures for the Local Authorities	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded Digital copies kept only	<ul style="list-style-type: none"> Policy, procedure, precedent, instructions Records relating to policy development & implementation Corporate and Service Plans and Strategies and Policies 	Common practice

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SM1.6	Process of monitoring and reviewing strategic plans, policies or procedures to assess their compliance with guidelines	3 years after end of plan or policy	<ul style="list-style-type: none"> • Strategic Action Plans • Service specific improvement plans • Policy Reviews 	Common practice
SM1.7	Public Consultation Process of consulting the public and staff in the development of corporate policies or strategic plans	2 years from closure	<ul style="list-style-type: none"> • Survey and questionnaire forms; list of consultees and responses • Citizens Panel feedback • Staff surveys & results 	Common practice
SM1.8	Process of consulting the public and staff in future budget development	2 years from closure	<ul style="list-style-type: none"> • Budget Consultation papers • List of consultees and responses • Citizens Panel feedback 	Common practice

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SM2 Management				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
SM2.1	Information Management Activity whereby standards, authorities, restraints and verifications are introduced and maintained to manage information effectively	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Classification Schemes • Registers • Indexes • Authorised Lists of File Headings 	Common practice
SM2.2	Management of collections of records transferred to the archives	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Accession Registers • Depositor Files 	Common practice
SM2.3	Process that records the disposal of records	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Disposal Certificates/logs/deeds 	Common practice
SM2.4	Feedback Management of enquiries, submissions and complaints which result in significant changes to policy or procedures	2 years retention - i.e. the current year and previous year.	<ul style="list-style-type: none"> • Reports • Returns • Correspondence 	Common practice
SM2.5	Management of detailed responses on Council actions, policy or procedures	Destroy 2 years after administrative use is concluded	<ul style="list-style-type: none"> • Reports • Returns • Correspondence • Ombudsman 	Common practice

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SM2.6	Quality & Performance Management Monitoring or reviewing the quality, efficiency, or performance of a Council service	Destroy 3 years from closure	<ul style="list-style-type: none"> • Peer Reviews reports • Assessment / Inspection Reports 	Common practice
SM2.7	Process of assessing the quality, efficiency or performance of a Local Authority service	Destroy 3 years from closure	<ul style="list-style-type: none"> • Excellence assessments 	Common practice
SM2.8	Public Relations <u>Publications</u> - Design and setting of information for publication	Destroy 2 years after last action	<ul style="list-style-type: none"> • Proofs, templates of publications / promotional literature etc. 	Common practice
SM2.9	The published work of the Local Authority	Destroy after administrative use is concluded Note: one copy from the initial print run should go directly to the archive.	<ul style="list-style-type: none"> • Leaflets / guides produced • Strategies / Plans published 	Common practice
SM2.10	Media Relations Process of interaction with the media	Press releases to be kept permanently and considered for transfer to Archive/Museum after 5 years. Other correspondence to be reviewed for Archive or destruction after 3 years .	<ul style="list-style-type: none"> • Press releases • E-mail correspondence with the press 	Common practice
SM2.11	Marketing Process of developing and promoting Council campaigns and events	Destroy after administrative use is concluded <u>Note</u> : one copy from initial print run should go directly to archive	<ul style="list-style-type: none"> • Publicity flyers / posters • Guides 	Common practice
SM2.12	The process of organising a ceremonial event or civic occasion.	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded. Consider transfer to Archive/Museum after	<ul style="list-style-type: none"> • Itinerary • Invitations • Visitors' Book • Photographs 	Common practice

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		10 years.		
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Strategic Housing

SH1
Strategic Housing

Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
SH1.1	Housing Provision Process of dealing with Homeless applications	Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Homeless Application Forms • Case Notes • Homelessness Decisions • Correspondence • Bank statements • Medical records • Benefits Information • Birth certificates • Passports • Immigration information • Other agency information 	Statutory – Housing Act(s)
SH1.2	Homelessness Reviews	Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Homeless Application Forms • Case Notes • Homelessness Decisions • Correspondence • Bank statements • Medical records • Benefits Information • Birth certificates • Passports • Immigration information • Other agency information • Legal Judgement 	Statutory – Housing Act(s)

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SH1.3	General Housing Advice	Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Homeless Prevention Application Forms • Case Notes • Bank statements • Medical records • Benefits Information • Birth certificates • Passports • Immigration information • Other agency information 	Statutory – Housing Act(s)
SH1.4	Stock Transfer Records	Permanent Storage at MDC	<ul style="list-style-type: none"> • Agreement • Property Records 	Common practice
SH1.5	Copies of Statutory Housing Returns e.g. HIPSSA	Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Copies of actual returns • Audit Trails 	Common practice
SH1.6	Statistical data for Housing performance indicators	Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Copies of actual returns • Audit Trails 	Common practice
SH1.7	New Development	Destroy once development occupied	Land Registry Transfer of Title docs Nomination agreements Grant confirmation Viability assessments Customer satisfaction returns	Common practice
SH1.9	Process of dealing with online Choice Based Lettings applications (Housing Register).	Destroy 6 years from closure of application Records retained for duration of 'active' application and inclusion on waiting list. Documents reviewed along with application every 12 months. Non-relevant and superseded documents destroyed.	CBL Application Form <ul style="list-style-type: none"> • Bank statements • Relevant medical information • Benefits Information • Birth certificates • Passports • Immigration information • Other agency information 	Statutory – Housing Act(s)

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SH1.10	Process of dealing with Private Sector Leasing.	Destroy 7 years after completion of lease.	<ul style="list-style-type: none"> • Homeowner acceptance form • Grant spend invoice • Work specification • Nomination details 	Statutory – Housing Act(s)
SH1.11	Process of dealing with Empty Homes.	Retain for the duration for which there is an administrative requirement (i.e. property remain empty or proceedings being undertaken).	<ul style="list-style-type: none"> • Land Registry • Council tax empty property list • Letters to owners • Photographs of empty properties • Other letters and correspondence 	Common practice

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Human Resources

HR1 Human Resources				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
HR1.1	<p>HR and Administration</p> <p>Summary management systems that allow the monitoring and management of employees in summary form</p> <p>Note: <i>Summary information that this record class attempts to capture is:- Name; DoB; Date of Appointment; Work History Details; Position / Designation; Titles and Dates Held</i></p>	Destroy after 7 years	<ul style="list-style-type: none"> • Staff files (hard copies) • Staff files (electronic copies) • Staff records held on HR Information System (HRIS) • 	Section 5 Limitation Act 1980
HR1.2	<p>Process of administering employees to ensure that entitlements and obligations are in accordance with agreed employment requirements.</p> <p>Records containing superannuation information.</p>	Destroy 7 years from termination date	<ul style="list-style-type: none"> • Medical Clearance • Conditional Offer Letter • Contract of Employment / Written Particulars • Job Descriptions • Contract amendment letters • Probation Reports • Occupational Health Reports • Personal Particulars • Educational Qualifications • Declarations of Criminal Convictions • Declarations of Personal Relationships 	Section 5 Limitation Act 1980

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HR1.3	Employee and Industrial Relations Documents relating to industrial relations or disputes.	Destroy 6 years after resolution of issue.	<ul style="list-style-type: none"> • Generic Agreements and Awards • Negotiations • Disputes • Claims Lodged 	Common practice
HR1.4	Liaison processes of <u>minor and routine</u> industrial matters	Destroy 2 years after administrative use is concluded.	<ul style="list-style-type: none"> • Daily Industrial Relations Management 	Common practice
HR1.5	Processing of disciplinary and grievances investigations where <u>proved</u>	<p>Written warnings to be removed and destroyed after the relevant time has 'spent' as per the disciplinary policy</p> <p>Warnings Involving Children – placed on HR file permanently</p>	<ul style="list-style-type: none"> • Disciplinary Investigations • Case files • Meeting notes • Warning letters 	Section 5 Limitation Act 1980
HR1.6	Processing of disciplinary and grievance investigations where the outcome is <u>unfounded</u>	Destroy immediately after the grievance has been found to be unfounded; or after appeal.	<ul style="list-style-type: none"> • Disciplinary Investigations • Case notes • Case files • Management reports 	Section 5 Limitation Act 1980
HR1.7	Equal Employment Opportunities The process of investigation and reporting on specific cases to ensure that entitlements & obligations are in accordance with agreed Equal Employment Opportunities guideline policies	Destroy 5 years after action completed	<ul style="list-style-type: none"> • Case file / notes 	Section 5 Limitation Act 1980
HR1.8	Occupational Health The process of checking and ensuring the health of staff	Destroy 75 years after DOB	<ul style="list-style-type: none"> • Health Questionnaire • Medical Clearance • Adjustment to Workplace • Restrictions • Recommendations 	Section 5 Limitation Act 1980

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HR1.9	Recruitment The selection of an individual for an established position	Destroy 1 year after recruitment has been finalised (For letter of appointment for successful candidate use employment conditions)	<ul style="list-style-type: none"> • Advertisements • Applications • Applicant pack • Referee Reports • Interview Reports • Unsuccessful Applications 	Section 5 Limitation Act 1980
HR1.10	Staff Monitoring Performance	Destroy 5 years after action completed	<ul style="list-style-type: none"> • Probation Reports • Performance Reviews • Performance Conversations 	Section 5 Limitation Act 1980
HR1.11	Process of monitoring staff leave and attendance	Destroy 5 years after action completed	<ul style="list-style-type: none"> • Sick Leave • Jury Service • Study Leave • Special/Personal Leave • Leave sheets • Flexitime Calendars • Parental Leave 	Section 5 Limitation Act 1980
HR1.12	Financial Reward	Destroy 7 years after action completed	<ul style="list-style-type: none"> • Job Evaluation rationales 	Common practice
HR1.13	Other HR Strategy	Destroy 3 years after actions completed	<ul style="list-style-type: none"> • Improvement Plan 	Common practice
HR1.14	Termination The process of termination of staff through voluntary redundancy, dismissal and retirement	Destroy 7 years after termination If a pension is paid then records should be destroyed 6 years after last payment of pension	<ul style="list-style-type: none"> • Resignation • Redundancy (Section 188) • Dismissal • Death • Retirement 	Section 5 Limitation Act 1980

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HR1.15	Training and Development Routine staff training processes, not occupational health and safety or children related	Destroy 2 years after action completed Ongoing staff records are kept digitally on the HR system	<ul style="list-style-type: none"> • Course instructions • Course evaluation 	Section 5 Limitation Act
HR1.16	Training (concerning children)	Destroy 35 years after training completed, or last entry	<ul style="list-style-type: none"> • Course instructions • Course evaluation • Training register 	Section 5 Limitation Act 1980
HR1.17	Training (occupational health and safety training)	Individual course assessment records should be destroyed once the training has been renewed every 3 years Ongoing staff records are kept digitally on the HR system	<ul style="list-style-type: none"> • Course evaluation • OH&S training register 	Section 5 Limitation Act 1980
HR 1.18	Training (materials)	Destroy after 3 years	<ul style="list-style-type: none"> • Course notes / handouts • Exercise papers 	Section 5 Limitation Act 1980
HR1.19	Appointments of Statutory Officers The appointment of an individual for a statutory position	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Appointment files 	Section 5 Limitation Act 1980
HR1.20	Appointments of Statutory Officers The process of <u>selection</u> of an individual for a statutory position	Destroy 1 year after date of appointment (if process applicable – does not currently exist)	<ul style="list-style-type: none"> • Vacancies and Application Records • Interview Notes • Prospective Staff Records • Registers of Applicants • Unsuccessful Applications Records 	Section 5 Limitation Act 1980

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Financial Management				
FM1 Accounts & Audit				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
FM1.1	Reporting The process that consolidates financial transactions on an annual basis for corporate reporting purposes	Destroy 6+1 years after the financial year has ended.	<ul style="list-style-type: none"> Consolidated Annual Reports Consolidated Financial Statements Statement of Financial Position Operating Statements General Ledger 	Common practice
FM1.2	The process that supports and consolidates financial transactions on a periodic (less than annual) basis, superseding those from the previous period. Does not include journals and subsidiary ledgers and cash books	Destroy when administrative use is concluded	<ul style="list-style-type: none"> Consolidated Monthly & Quarterly Reports Consolidated Monthly & Quarterly Financial Statements Working Papers for the Preparation of the Above Monthly Accrual Statements Cash flow Statements Creditor Listings and Reports Debtor Listings and Reports Delivery Notes/Supplier Statements 	Common practice
FM1.3	Financial Transactions Management Management of the approvals process for purchase, including investigations	Destroy when administrative use is concluded	<ul style="list-style-type: none"> Appointments & Delegations Audit Investigations Arrangements for the provision of goods and/or services 	Common practice
FM1.4	Identification of the receipt, expenditure and write offs of public monies	Destroy 6+1 years after the conclusion of the financial transaction that the record supports	<ul style="list-style-type: none"> Allowances Work Orders Invoices 	Statutory

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			<ul style="list-style-type: none"> • Credit Card Statements • Cash Books • Receipts • Cheque Counterfoils • Bank Statements • Subsidiary Ledgers (Annual) • Journals (Annual) • Vouchers 	
FM1.5	Processes that balance and reconcile financial accounts	Destroy 3 years after administrative use is concluded	<ul style="list-style-type: none"> • Reconciliation • Summaries of Accounts 	Common practice
FM1.6	Taxation Records	Destroy 6+1 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Taxation Records • Motor Vehicle Logs • Fringe Benefits Tax Records • Group Certificates 	Statutory
FM1.7	Processes involved in the collection of National Insurance Number	As soon as no longer required.	<ul style="list-style-type: none"> • Notification and Input Records 	Statutory
FM1.8	Payroll Accountable processes relating to payment of employees	Destroy 6+1 years after the conclusion of the financial transaction that the record supports	<ul style="list-style-type: none"> • Authority Sheets • Payroll Deduction Authorities • Payroll Disbursement • Employee Pay Records • Employee Taxation Records 	Statutory
FM1.9	Non-accountable process relating to payment of employees	Destroy after administrative use is concluded	<ul style="list-style-type: none"> • Summary Employee Pay Reports • Dummy pay slips 	Common practice
FM1.10	Non-accountable process relating to payment of employees	Destroy after administrative use is concluded	<ul style="list-style-type: none"> • Summary Employee Pay Reports • Dummy pay slips 	Common practice

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FM2 Financial Provisions				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
FM2.1	Budgets and Estimates The process of finalising Local Authorities' Annual Budget	Destroy 6+1 year after relevant year has concluded.	<ul style="list-style-type: none"> Annual Budget 	Common practice
FM2.2	The process of developing Local Authorities' Annual Budget	Destroy 3 years after annual budget adopted by Local Authorities	<ul style="list-style-type: none"> Draft Budgets Departmental Budgets Draft Estimates 	Common practice
FM2.3	The process of reporting which examines the budget in relation to actual revenue and expenditure	Destroy after next year's Annual Budget has been adopted by Local Authorities	<ul style="list-style-type: none"> Quarterly Statements 	Common practice
FM2.4	Loans The activity of borrowing money to enable a Local Authority to perform its functions and exercise its powers	Destroy 6+1 years after the loan has been repaid [None held at present?]	<ul style="list-style-type: none"> Loan Files 	Statutory
FM2.5	Summary Management of loans	Destroy 6+1 years after administrative use is concluded	<ul style="list-style-type: none"> Loans Registers 	Common practice
FM2.6	Housing Mortgages	Last payment + 6+1 years if signed Last payment + 12 years if sealed	<ul style="list-style-type: none"> Mortgage Agreements Correspondence 	Statutory
FM2.7	Home Improvement Grants	Destroy 6+1 years after last payment for grants under £50,000. For grants over £50,000 destroy 12 years after last payment Where plans and detailed drawings included offer to Archivist	<ul style="list-style-type: none"> Agreement to Pay Loan Details of Payment Correspondence Relating to Loan Approval notice Application documents 	Statutory

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FM2.8	Council Tax Valuation The valuation of rateable land within a municipal district for the purpose of the making of the rate	Valuation lists – Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> • Rate Books • Rate Cards • Register of Rateable Properties 	Statutory

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FM3 Revenues & Benefits				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
FM3.1	Council Tax and Non Domestic Rate Administration The activity corresponding with ratepayers and Council Tax Payers in relation to liability, objections, submissions, appeals, discounts, reductions, exemptions and other related matters.	Electronic records – destroy 6 years after the end of the financial year in which the records relate Paper records after scanning – destroy 3 months after the records have been scanned (for QA process).	<ul style="list-style-type: none"> • Notices • Objections • Applications • Correspondence • Council Tax and Non Domestic Rate Property Files • Tax and Interest information 	Statutory Common practice
FM3.2	Housing Benefit and Council Tax Benefit/Support The activity corresponding with claims for Housing/Council Tax Benefit and/or Local Council Tax Support(LCTS), appeals, requests for reconsideration of decisions, records of investigations and visits	Electronic records – Destroy 6 years after the end of the financial year in which the records relate Paper records after scanning – destroy 3 months after the records have been scanned (for QA process).	<ul style="list-style-type: none"> • Benefit/LCTS claim forms • Letters • Appeals and requests for reconsiderations • Copies of evidence used for verification of claim • Records of visits and investigations 	Statutory
FM3.3	Council Tax / Non Domestic / Housing/Council Tax Benefit & Local Council Tax Support Statutory and Statistical Returns	Electronic records – Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Stats 128 • Stats 121 • Stats 122 • Stats 124 • QRC4 • NNDR1 • NNDR3 • CTB1 	Common practice
FM3.4	Housing/Council Tax Benefit Financial returns The process that consolidates financial transactions on an annual basis for the purposes of the initial, revised and final subsidy claim to the Department of Work	Destroy 6 years after the end of the financial year in which the records were created	<ul style="list-style-type: none"> • Estimate submission • Final signed subsidy claim • Final Audited subsidy claim 	Statutory

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	and Pensions			
FM3.5	Fraud Investigation Records relating to the investigation and any subsequent sanction, penalty or prosecution	No fraud proved – Destroy 12 months from closure of file Penalty or sanction – Destroy 3 years from date accepted by claimant Prosecution – Destroy immediately after the conclusion of proceedings (after the appeal period has passed) from date of conviction or for the duration of the conditional discharge	<ul style="list-style-type: none"> • File records • Interview notes • IUC Tapes 	Common practice

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Council Asset & Infrastructure Management

AI 1 Property Acquisition & Disposal				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 1.1	<u>Acquisitions</u> Assets over £50,000 Any papers concerning the management of the acquisition (by financial lease or purchase) process for assets and real property	Destroy 12 years , after all obligations / entitlements are concluded	<ul style="list-style-type: none"> Legal Documents Relating to the Purchase / Sale Particulars of Sale Documents Survey particulars Leases Applications for Leases, Licences & Rental Revision Tender Documents Conditions of Contracts Certificates of Approval 	Statutory RGLA 7.29 Limitations Act 1980
AI 1.2	Assets under £50,000	Destroy 6 years , after all obligations / entitlements are concluded	As above	Statutory RGLA 7.29 Limitations Act 1980
AI 1.3	Deeds	Permanent retention – in Strong Room	<ul style="list-style-type: none"> Deeds and associated documentation 	
AI 1.4	<u>Disposal</u> Assets over £50,000 Documents relating to the management of the disposal (by sale or write off) process for assets and real property	Destroy 12 years , after all obligations / entitlements are concluded	<ul style="list-style-type: none"> Legal Documents Relating to the Purchase / Sale Particulars of Sale Documents Survey particulars Leases Applications for Leases, Licences & Rental Revision 	Statutory RGLA 7.29 Limitations Act 1980

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			<ul style="list-style-type: none"> • Tender Documents • Conditions of Contracts • Certificates of Approval 	
AI 1.5	Assets under £50,000	Destroy 6 years , after all obligations / entitlements are concluded	As above	Statutory RGLA 7.29 Limitations Act 1980
AI 1.6	Sale or write off of property Management of the disposal (by sale or write off) process for real property	Destroy 15 years , after all obligations / entitlements are concluded	<ul style="list-style-type: none"> • Legal Documents relating to the purchase / sale • Particulars of Sale Documents • Survey particulars • Tender Documents • Conditions of Contracts 	Common practice RGLA 8.3

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AI 2 Land & Property Management				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 2.1	Accessibility Documentation and information relating to the access of property owned by the Council	Destroy - 7 years from closure	<ul style="list-style-type: none"> Key-holder Information Details of Contractors 	Common practice
AI 2.2	Building surveys Data collected from surveys conducted on council buildings	Destroy - 7 years from closure	<ul style="list-style-type: none"> Condition Surveys Warranties 	Common practice
AI 2.3	Certification Certificates of approval	Destroy - 7 years from closure	<ul style="list-style-type: none"> Statutory Surveys 	Common practice
AI 2.4	Energy management Within Council property	Destroy - 7 years from closure	<ul style="list-style-type: none"> Council's Energy Management contract Energy Performance Certification 	Common practice
AI 2.5	Equipment disposal Process involved in the disposal of Council equipment	Destroy - 7 years from closure	<ul style="list-style-type: none"> Agreements to dispose of equipment 	Common practice
AI 2.6	Internal agreements Specific to internal agreements concerning Council property	Destroy - 7 years from closure Normally reviewed annually or periodically during life of agreement. Destroy 2 years after expiry of agreement.	<ul style="list-style-type: none"> Internal SLAs / internal departmental agreements 	Common practice

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AI 2.7	Land and property history Historical documents about Council owned land and property	Retain for life of property or building plus 12 years. Consider transfer to Essex Records Office depending upon nature of document/building before destruction.	<ul style="list-style-type: none"> Plans 	Common practice RGLA 8.2
AI 2.8	Leasing The process of managing leased property	Destroy 15 years after the expiry of the lease	<ul style="list-style-type: none"> Lease agreements Valuation queries Applications for leases/licences 	Common practice RGLA 8.8
AI 2.9	Managing the occupancy of property	Destroy 7 years after the conclusion of the transaction that the record supports	<ul style="list-style-type: none"> Requests for Works, Cleaning etc. 	Common practice RGLA 8.9
AI 2.10	Property management and renovation Buildings and estates of 'special interest' Other buildings and estates	Transfer to place of deposit after administrative use is concluded Retain for the life of the building	<ul style="list-style-type: none"> Project Specifications Plans Installation Manuals Certificates of Approval Work Orders Tender Documents Conditions of Contract 	Common practice RGLA 8.5 RGLA 8.6
AI 2.11	Security Security and processes related with security of the council's property	Destroy 7 years after the conclusion of the process that the record supports.	Documentation held by Facilities Management	Common practice
AI 2.12	Usage statistics Any data held concerned with usage of Council land property	Destroy - 3 years after expiry of lease / agreement	Documentation held by occupier, if requested	Common practice
AI 2.13	Valuations Valuation documentation and statistics	Destroy - 6 years from end of financial year after disposal of property	Valuations on disposal	Common practice

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AI 3 Maintenance of Council Property				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 3.1	Maintenance Instruction manuals related to council property	Destroy - 7 years after last action	<ul style="list-style-type: none"> • Instruction manuals 	Common practice RGLA 7.27
AI 3.2	Planned maintenance Relating to the process of managing and undertaking planned maintenance of property	Destroy - 7 years after last action	<ul style="list-style-type: none"> • Cleaning • Painting • Garden maintenance 	Common practice RGLA 7.27
AI 3.3	Refurbishment Relating to the process of managing and undertaking planned renovations and development of property	Destroy - 7 years after last action	<ul style="list-style-type: none"> • Work orders • Tender documents • Conditions of contracts 	Common practice RGLA 8.7
AI 3.4	Responsive maintenance Relating to the process of managing and undertaking emergency maintenance of property	Destroy - 7 years after last action	<ul style="list-style-type: none"> • Cleaning • Painting • Garden maintenance 	Common practice RGLA 7.27

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AI 4 Information & Communication Technology				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 4.1	ICT Systems Management Computer Systems documentation	Destroy after 2 years	<ul style="list-style-type: none"> Release notes & associated implementation documents 	Common practice
AI 4.2	Project documentation for system(s) implementation	Destroy after 6 years	<ul style="list-style-type: none"> Implementation Plan Project initiation Document (PID) Project documentation & notes Software Licensing Agreements 	Common practice
AI 4.3	Technical data relating to Information & Communication infrastructure	Reviewable Destroy records as they become obsolete or are no longer required.	<ul style="list-style-type: none"> Supplier details 	Common practice
AI 4.4	Records of internet use	Delete 3 months (recurring 99 days as per system)		Common practice
AI 4.5	E-mail records	Destroy 6 years after date of email		Common practice

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AI 5 Transport Management				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 5.1	Transport Management - The process of managing allocation and maintenance of vehicles	Destroy 7 years after the sale or disposal of the vehicle	<ul style="list-style-type: none"> • Approvals as Drivers • Allocations & Authorisations for Vehicles • Maintenance 	RGLA 8.15
AI 5.2	Acquisition and disposal of vehicles through lease or purchase	Destroy 7 years after the disposal of the vehicle	<ul style="list-style-type: none"> • Leases • Contracts • Quotes • Approvals • Fleet Authorisation Numbers 	RGLA 8.14
AI 5.3	Recording vehicle usage	Destroy 3 years after the sale or disposal of the vehicle	<ul style="list-style-type: none"> • Vehicle Usage Reports 	RGLA 8.16
AI 5.4	Recording drivers usage	Destroy 7 years after closure	<ul style="list-style-type: none"> • Vehicle Log Book 	RGLA 8.17

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AI 6 Insurance				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 6.1	Policy Management The summary management of insurance arrangements	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> Insurance Policies 	Statutory
AI 6.2	The process of insuring Local Authority Officers, property, vehicles and equipment against negligence, loss or damage	Destroy 6+1 years after the terms of the policy have expired	<ul style="list-style-type: none"> Insurance Register Correspondence 	Statutory
AI 6.3	The process of renewing insurance policies	Destroy 6+1 years after the insurance policy has been renewed	<ul style="list-style-type: none"> Insurance Policy Renewal Records Correspondence 	Statutory
AI 6.4	Claims Management The process that records insurance claims against the Local Authority or Local Authority Officers	Destroy 6+1 years after all obligations/entitlements are concluded (allowing for the claimant to reach 25 years of age)	<ul style="list-style-type: none"> Claims Records Correspondence 	Statutory

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AI 7 Health & Safety				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 7.1	Inspections and Assessments Process of inspecting equipment to ensure it is safe	Destroy 6 years from disposal of the equipment	<ul style="list-style-type: none"> Equipment Inspection Records 	Common practice
AI 7.2	Process of carrying out monitoring to ensure that a work process is safe	Keep for 21 years before considering destruction	<ul style="list-style-type: none"> Monitoring Results Inspection reports Maintenance records 	Common practice
AI 7.3	Process of monitoring of areas where employees and persons are likely to have become in contact with asbestos	SRP - Destroy 40 years from date of last entry	<ul style="list-style-type: none"> Property Asbestos Files Health Surveillance reports Medical records under Control of Asbestos at Work Regs. 	Statutory
AI 7.4	Process of monitoring of areas where employees and persons are likely to have come in contact with radiation	SRP – Retain until the person reaches 75 years of age but in any event for at least 50 years	<ul style="list-style-type: none"> Radon Monitoring Health Surveillance reports Medical reports under Ionising Radiations Regs. 1999 	Statutory
AI 7.5	Process to ensure safe systems of work	Retain until superseded or process ceases +1 year	<ul style="list-style-type: none"> Departmental Procedure Notes Method Statements 	Common practice
AI 7.6	Process to assess the level of risk	Destroy 3 years from last assessment	<ul style="list-style-type: none"> Risk Assessment 	Common practice
AI 7.7	Permits to work	Destroy 3 years from last action or expiry before considering destruction	<ul style="list-style-type: none"> Fire Safety Certificates First Aid Certificates 	Common practice
AI 7.8	Reporting of accidents	SRP – 3 years from the date of the last entry (or if the accident involves a child/young adult then until that person reaches age of 21 years).	<ul style="list-style-type: none"> Accident Books Accident records/reports 	Common practice

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AI 8 Emergency Planning				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
AI 8.1	Emergency Plan Process to develop the emergency / disaster plan for the local community	Destroy when plan superseded	<ul style="list-style-type: none"> • Civil Emergency Plan • Business Continuity Plan 	Common practice
AI 8.2	Process of recording the results of the test for emergency/disaster plan for the local community	Destroy 3 years after closure or until similar test is undertaken, whichever is the longest.	<ul style="list-style-type: none"> • Exercise Orders • Results of Exercise • Action Plan 	Common practice
AI 8.3	Incident Monitoring Activities that report on all major incidents in the local community, whether the Emergency Plan has been invoked or not.	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded. Longer-term consider transfer to Archive/Museum of local history.	<ul style="list-style-type: none"> • Incident Log 	Common practice
AI 8.4	Activities that report on all minor incidents in the local community, whether the Emergency Plan has been invoked or not.	Destroy 7 years after closure	<ul style="list-style-type: none"> • Exercise Orders • Results of Exercise • Action Plan 	Common practice

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General Public Services				
GPS1 Investigation & Licensing				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
GPS1.1	Enforcement, Certification and Prosecution Summary management systems that allow the monitoring and management of registration, certification and licenses registration requirements in summary form	Retain for as long as there is an administrative purpose	<ul style="list-style-type: none"> Public register HMO Licensing/Inspections Housing Act orders Private water supply Environmental permitting Nuisances 	Common practice
GPS1.2	The administration of applications, registration, certification and licenses in relation to Local Authorities' registration requirements	Destroy 2 years after registration or entitlement lapses	<ul style="list-style-type: none"> Applications for Animal Registration Applications for registration of a Business Premises Registers Certificates of Registration of Taxi Drivers Gaming Licensing 	Common practice
GPS1.3	The process involved in licensing sites for the holding or use of toxic or hazardous substances (including petroleum, agricultural chemical products or herbicides)	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded – 60 years after registration or entitlement lapses	<ul style="list-style-type: none"> Diesel Licenses Petroleum Licenses Health and Safety Licensing Hazardous Substances Contaminated Land Register/Pollution 	Statutory
GPS1.4	Notification The process of issuing notices to citizens with respect to particular responsibilities	Destroy 2 years after the matter is concluded	<ul style="list-style-type: none"> Fire Prevention Notices Fire Prevention Infringement Notices Objections to Notices Appeals Against Notices Registration of Premises Infringement Notices Animal Impounding Notices 	Common practice

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GPS1.5	Investigation, Inspection and Monitoring The process of investigation and monitoring where inspection is the Council's responsibility by law.	Destroy 7 years from last action	<ul style="list-style-type: none"> • Inspection records • Certificates of compliance 	Common practice
GPS1.6	Prosecution The process of prosecution or sanction of an individual or organisation for failing to comply with their legal responsibilities	Destroy 6 years from last action	<ul style="list-style-type: none"> • Prosecution / Sanction Files • FPN/PCN Files • Files relating to sanctions issued by CPOs (i.e. dog fouling, fly tipping, littering, etc.) 	Statutory

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GPS2 Cemeteries				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
GPS2.1	Cemeteries Summary management systems that record the location of burials, identity of deceased individuals	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> Register of Interments Cemetery Register Cemetery Plans Exhumation records 	Statute
GPS 2.2	The process of regulation of burials	Destroy 5 years after last action	<ul style="list-style-type: none"> Permits Applications Orders 	Common practice
GPS 2.3	Tributes Application, installation and maintenance of tributes (i.e. benches & plaques, etc.)	Destroy 5 years after last action* *Basic register of tributes kept permanently to assist informing those placing such tributes of any deterioration, damage, requirements to re-locate, etc.	<ul style="list-style-type: none"> Permits Applications Details of location, type, inscription 	Common practice
GPS3 Waste Management				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
GPS3.1	Waste Collection The process of arranging the collection or transportation of household waste	Destroy 2 years after last action taken	<ul style="list-style-type: none"> Abandoned Vehicles Bulky Waste Domestic Waste 	Common practice
GP3.2	The process of arranging the collection or transportation of controlled waste	Destroy 6 years after last action taken	<ul style="list-style-type: none"> Inspections, Weighbridge tickets Duty of Care 	Common practice

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GP3.3	The process of managing the Waste Transfer Site	Externally required returns – destroy after 6 years	<ul style="list-style-type: none"> • Environment Agency returns • Waste Data Flow returns • Household Waste & Recycling Statistics • Fly-tipping data 	Statutory
		Internally required records (as per EA Permit) – destroy after 2 years	<ul style="list-style-type: none"> • Accepted waste • Rejected waste • Despatched waste • Site diary 	Statutory

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Planning & Development

PD1
Spatial Planning

Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
PD1.1	Developing and producing Planning Policy documents setting out a vision, strategic direction and policy framework for the existing and future land use within the District.	Permanent Storage at MDC when plan superseded.	<ul style="list-style-type: none"> Local Development Plan Local Development Scheme Supplementary Planning Guidance. Background evidence to Plan preparations - research studies and surveys 	Town & Country Planning Act 1990
PD1.2	Public and stakeholder consultation to gain approval for Planning Policy documents	Permanent Electronic Storage at MDC Representations are often requested after the Plans have been adopted and are reference points for other planning inquiries and enquiries. Archive on website	<ul style="list-style-type: none"> Public Consultation Documents Public Consultation Representations Public Inquiry Documents – statements and evidence 	Town & Country Planning Act 1990
PD 1.3	Natural and built heritage listing The activity of recording information on specific sites/areas of special interest including historic buildings, monuments and ecology.	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded.	<ul style="list-style-type: none"> Historic Listed Buildings Register Buildings at Risk Register Building Preservation Notices Conservation Area Designations - Appraisals and Plans Listed building records Sites and Monuments Records Archaeological Records Ecological Records Species Records Definitive maps 	Common practice RGLA 10.3

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PD2 Development Management				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
PD 2.1	Planning application registration & processing The process of controlling development of areas through applications for planning permission, prior approvals, listed building consent, advertisement consent, certificates of lawfulness and other such permissions	Transfer Planning Application register to Permanent Storage at MDC once the register has been completed (or at arranged intervals if it is held electronically). Scan all documentation.	<ul style="list-style-type: none"> Planning Application Register Planning Application Files and Plans Decision Notices Correspondence Relating to Any Objections S.106 agreements Article 4 Directions 	Common practice RGLA 10.6
PD 2.2	Application processing related to planning appeals including enforcement appeals and other such proceedings lodged with the Planning Inspectorate.	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded. Scan all documentation.	<ul style="list-style-type: none"> Planning appeal files 	Limitations Act 1980
PD 2.3	Pre-Application Enquiries and consultation communication relating to matters within other authorities.	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded. Scan all documentation.	<ul style="list-style-type: none"> Pre-application discussions and documents 	Common practice
PD 2.4	The process of enforcing planning, building or land regulations	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded. Scan all documentation.	<ul style="list-style-type: none"> Enforcement Notices Stop Notices Breach of Condition Notices Section 215 Notices 	Common practice

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PD 2.5	The process of protecting specific trees or a particular area, group or woodland, or hedges from deliberate damage or destruction.	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded. Scan all documentation.	<ul style="list-style-type: none"> Tree Preservation Orders S.211 notices – work to trees in a Conservation Area Hedgerow Retention Notices 	Common practice RGLA 10.7
PD 2.6	The process of approving applications for grants to historic buildings	Destroy 5 years after administrative use concluded	<ul style="list-style-type: none"> 1962 Act Historic Buildings Grant applications and correspondence 	Common practice
PD3 Land Charges				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
PD 3.1	Producing an official Local Authority Search result & maintaining a statutory register The process of investigating any information held by the Council pertaining to a specific property or parcel of land.	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded. Scan all documentation.	<ul style="list-style-type: none"> Statutory register of Local Land Charges searches 	Land Charges Act 1975
PD 3.2	The retention of Local Authority search results and information provided by other departments and external organisations for verification purposes .	10 years retention of Electronic document Permanent retention of electronic data on TLC or relevant land charges system.	<ul style="list-style-type: none"> Copies of completed Local Land Charge searches 	Land Charges Act 1975

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PD4 Street Naming & Numbering				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
PD4.1	Street naming and numbering Documentation on the street naming development naming and property numbering/naming	Permanent Storage at MDC in either electronic or paper format	<ul style="list-style-type: none"> Street Files Street Records Requests for: <ul style="list-style-type: none"> Naming of Streets Numbering of Houses 	Common practice
PD5 Building Control				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
PD5.1	The process of regulating the planned use of land or buildings and inspecting building work to ensure compliance	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> Building Control Registers Building Regulation Full Plans Building Notices Inspection Reports 	Building Act 1984 & Building Regulations 2000
PD5.2	The process of approving Building Control applications in relation to Listed Buildings	Permanent Storage at MDC Transfer to place of deposit after administrative use is concluded	<ul style="list-style-type: none"> Building Files Plans Specifications Correspondence Applications Permits Certificates 	Building Act 1984 & Building Regulations 2000 RGLA 10.10

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PD5.3	The process of approving Building Control applications for all other buildings	These can be destroyed 15 years after construction completed, but our policy will be to retain for the time being to enable historic information to be provided and to consider the extent of scanning of all historic files to be scanned on the Document Management System (Comino) before they are destroyed. Note retention of pre-1974 files held by MDC as these include Planning Application records which require permanent storage .	<ul style="list-style-type: none"> • Building Files • Plans • Specifications • Correspondence • Applications • Permits • Certificates 	Building Act 1984 & Building Regulations 2000 RGLA 10.11 & 10.12
PD5.4	The process of inspecting building work for the purpose of ensuring compliance	Destroy 15 years after the issue of a completion certificate	<ul style="list-style-type: none"> • Completion Certificate • Building Inspection Records 	Building Act 1984 & Building Regulations 2000
PD6 Economic Development & Promotion				
Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
PD6.1	Advice to business Information on providing advice to new and existing businesses	Destroy – 7 years after scheme to which information relates is completed	<ul style="list-style-type: none"> • Promotional leaflets • Correspondence 	Common practice
PD6.2	Business awards Information regarding business awards and grants	Destroy – 7 years after scheme to which grant relates is completed	<ul style="list-style-type: none"> • Nomination forms • Promotional literature • Grant award material 	Common practice
PD6.3	Business development Information about activities designed to develop and encourage business development. Including externally	Destroy – 7 years after scheme to which grant relates is completed	<ul style="list-style-type: none"> • Business associations • Business Fairs 	Common practice

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	funded projects and sustainability			
PD6.4	Business development Information about activities designed to develop and encourage business development. Including externally funded projects and sustainability	Destroy – 7 years after scheme to which grant relates is completed	<ul style="list-style-type: none"> • Business associations • Business Fairs 	Common practice
PD6.5	Regional Development Participation in sub/ regional regeneration developments and forums	Destroy – 7 years after scheme to which grant relates is completed	<ul style="list-style-type: none"> • Project files • Forum agendas, papers and minutes 	Common practice
PD6.6	Business Intelligence The collection and management of economic and social data about the District	Destroy 20 years after the material is collected	<ul style="list-style-type: none"> • Socio economic data • Business surveys, responses & analysis 	Common practice

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Safeguarding Children & Vulnerable Adults

S1
Safeguarding Children & Vulnerable Adults

Ref. No	Function Description	Retention Action / Retention Period	Examples of Records	Statutory Retention Period or Common practice
S1.1	Safeguarding children & vulnerable adults The process of protecting children and vulnerable adult's health, wellbeing and human rights, and enabling them to live free from harm, abuse and neglect.	100yrs from date of birth.		Good practice
S1.2	Welfare concerns that are referred to Social Care or the Police. E.g. this would include concerns about physical, sexual, emotional or neglect of a child or physical, sexual, emotional, neglect, institutional, financial or discriminatory of a vulnerable adult, disclosures from a child or vulnerable adult about being abused or information from a third party which might suggest a child or vulnerable adult is being abused; concerns about a parent or another adult that uses our services, or a young person who has been abused by another young person.	Records should be kept for 6 years after the last contact with the service user unless longer retention is required to comply with any other statutory requirements, information contained therein is relevant to legal action which has been started, are archived for historical purposes, consist of a sample of records maintained for the purpose of retrospective comparison, involve the transfer of significant information with subject identification, on to aggregated files, relate to individuals and providers of services who have or whose staff have been judged to be unsatisfactory, or are held in order to provide the subject aspects of his or her personal history.		Good practice
S1.3	Welfare concerns that Community Services decide, after consultation, do not necessitate a referral to Social Care or the Police. In such circumstances a record should be made of the concern and the outcome.	Destroy the record 6 years after the child/vulnerable adult concerned ceases to use the service, unless the child or adult are continuing to use the services in the area that the referral initiated from.		Good practice

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S1.4	<p>Concerns about people (paid and unpaid) who work with children, young people or vulnerable adults, for example, allegations, convictions, disciplinary action, inappropriate behaviour towards or vulnerable adults.</p> <p>E.g. where an employee has breached the code of conduct, a record of the behaviour, the action taken and outcome should be recorded.</p>	<p>Personnel files and training records (including disciplinary records and working time records) - retain for 6 years after employment ceases.</p> <p>However the records should be retained for a longer period if any of the following apply:</p> <ul style="list-style-type: none"> • There were concerns about the behaviour of an employee where s/he behaved in a way that has harmed, or may have harmed, a child or vulnerable adult; • The employee possibly committed a criminal offence against, or related to, a child or vulnerable adult; • The employee behaved towards a child or vulnerable adult in a way that indicates s/he is unsuitable to work with children or vulnerable adults <p>In such circumstances records should be retained at least until the employee reaches normal retirement age, or for 10 years if that is longer.</p>	<ul style="list-style-type: none"> • Personnel files and training records (including disciplinary records and working time records). 	Statutory
S1.5	<p>Disclosure and Barring Service checks obtained as part of the vetting process.</p>	<p>The actual disclosure form must be destroyed after 6 months. However, it is advisable that organisations keep a record of the date of the check, the reference number, the decision about vetting and the outcome.</p>		Statutory

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Version History

Version Number	Date	Change
1.01	8/01/2018	S1.3 – Amend retention period to 6 years.

2018 Maldon District Council Document Retention Schedule



REPORT of DIRECTOR OF RESOURCES

**to
FINANCE AND CORPORATE SERVICES COMMITTEE
30 JANUARY 2018**

ANNUAL REPORT ON THE WHISTLEBLOWING POLICY

1. PURPOSE OF THE REPORT

- 1.1 To report to the Committee on the review of the Whistleblowing Policy and Procedure (**APPENDIX 1**) and seek approval and adoption of the revised version.

2. RECOMMENDATION

To the Council

That the updated Whistleblowing Policy and Procedure (**APPENDIX 1**) be approved and adopted.

3. SUMMARY OF KEY ISSUES

- 3.1 The Committee is updated annually on the operation of the Policy and any complaints made under it, the last occasion being June 2017. The Council's existing Whistle-Blowing Policy was adopted by the Council on 9 May 2013. This policy was made under the provisions of the Public Interest Disclosure Act 1998, and makes provisions for internal confidential disclosure of allegations of malpractice. The legislation provides protection for workers who raise legitimate concerns in good faith where the worker has a reasonable belief that any of the following is being, has been, or is likely to be committed:
- A criminal offence;
 - A miscarriage of justice;
 - An act creating risk to health and safety;
 - An act causing damage to the environment;
 - A breach of any other legal obligation; or
 - Concealment of any of the above.
- 3.2 In line with the Legal and Democratic Services Level 2 Business Plan for the 2017 / 18 municipal year, the Policy and Procedure has been reviewed. The intention of the review was to ensure that the Council's Policy remains robust and current. The outcome has been the production of a much simplified and user-friendly version. The

one significant feature of the revised version is the change of emphasis away from reporting through the line manager in the first instance. For the most part, the Legal and Democratic Services Manager will be the point of reference for complaints.

- 3.3 It is proposed that the Policy and Procedure is reviewed annually.

4. CONCLUSION

- 4.1 The Whistleblowing Policy and Procedure needs to be kept up to date on a periodic basis to reflect the Council's structure and any other necessary legislative amendments.

5. IMPACT ON CORPORATE GOALS

- 5.1 The maintenance of policies to enable the reporting of concerns contributes to our Corporate Goal "Delivering good quality, cost effective and valuable services".

6. IMPLICATIONS

- (i) **Impact on Customers** – None.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk** – None.
- (iv) **Impact on Resources (financial)** – None.
- (v) **Impact on Resources (human)** – The Director of Resources will undertake the review of the policy and procedure during 2017 / 18.
- (vi) **Impact on the Environment** – None.

Background Papers: Whistleblowing Policy.

Enquiries to: Stuart Jennings, Corporate Governance Project Officer, (Tel: 01621 875745).

Document Control Sheet

Document title	Whistleblowing Policy and Procedure
Summary of purpose	The purpose of this policy and procedure is to provide information and guidance for employees and workers on how to disclose malpractice. The policy and procedure provides a guide for employees on all aspects of the process.
Prepared by	Stuart Jennings
Status	Draft
Version number	1
Approved by	The Finance and Corporate Services Committee – Full Council
Approval date	
Date of implementation	Immediate
Review frequency	
Next review date	
Circulation	All staff
Published on the Council's website	

MALDON DISTRICT COUNCIL

Draft revised Whistle blowing policy and procedure

Policy statement and organisational aim

- ✓ Maldon District Council is committed to the provision of the highest quality services for the benefit of the local community and to full accountability for those services.
- ✓ The Council has set in place rules, regulations, quality standards and procedures to ensure that the highest standards of conduct and commitment to service are observed. While the Council expects all staff to maintain the highest possible standard of conduct it recognises that any organisation faces the risk of unknowingly harbouring unethical, illegal or bad practice.
- ✓ The Council is not prepared to tolerate any malpractice in the performance and delivery of its services and will treat any complaints very seriously.
- ✓ The Council encourages, and will be supportive of all individuals to raise concerns and disclose information about the conduct of others in the business or the way in which the business is run.
- ✓ The whistle-blower's identity will, so far as is possible, be kept confidential.
- ✓ No individual should fear any form of reprisal from disclosing wrongdoing within the organisation whether proved founded or unfounded. Any employee who, in good faith, makes allegations that turn out to be unfounded will not be penalised for being genuinely mistaken.
- ✓ The Council believes that the greatest deterrent to wrong doing is the belief that complaints and disclosures will be investigated vigorously, the person(s) responsible dealt with, and the matter promptly remedied.

1 What is whistle blowing?

Whistle blowing is a name used to describe the disclosure of information that has a tendency to show that wrongdoing or malpractice is taking place.

There is UK legislation (The Public Interest Disclosures Act 1998) that protects workers from experiencing victimisation when they make these types of disclosures; this is provided that the disclosure made falls within the legal definition of a 'protected disclosures'.

2 What does this policy/procedure apply to and who can use it?

This policy applies to anything illegal, improper, unethical or wrong that is done by:

- officers
- Councillors
- co-opted committee members
- anyone representing the Council

- partner organisations
- contractors, consultants or other suppliers.

Examples would include a criminal offence, fraud or corruption, damage to the environment, safeguarding concerns, negligence, theft or misuse of public money or failure to follow the Council's finance, contract or other rules.

In practice this will cover matters such as unauthorised use of public funds; unauthorised disclosure of confidential information; physical and sexual abuse; health and safety risks to both staff and members of the public; and the acceptance of bribes. However, these are only examples of the types of conduct that are likely to fall within the relevant types of wrong doing, and this is not an exhaustive list.

Whilst it is important that all members of staff are aware of the scope of the whistleblowing legislation, and the protection it provides, the aim of this policy is to address wrongdoing and malpractice of any kind within the Council, but should not be used to raise standard employment or line management matters by way of grievance.

The Council has other policies and procedures, for example on recruitment and selection, discipline, grievances, bullying and harassment and diversity. In addition, reference should be made to the Council's Member / Officer Relations Protocol to discuss areas of concern, differences or complaints with regard to Member and Officer relationships. The whistleblowing policy should only be used when other policies are inappropriate.

This policy / procedure is essentially for Council officers whether they be full or part-time employees, secondees, casual workers or volunteers, or contractors. Whilst the legislation only offers protection for workers, the Council will ensure that anyone who discloses potential malpractice by the Council is not victimised and can make their concerns known anonymously if they wish. This protection is therefore extended to:

- Councillors;
- Those working for a person, firm or organisation supplying goods or services to the Council;
- Those working for organisations with which we have partnered; and
- Members of the public.

Members of the public can use the Council's complaints procedure or complain to the local government ombudsman having exhausted the Council's internal complaints procedure.

3 Purpose of whistle blowing policy

Officers with serious concerns about any of the Council's work or activities are expected to blow the whistle. This policy:

- encourages officers to blow the whistle within the Council rather than say nothing or take their concerns elsewhere
- protects whistle blowers from reprisals as long as they have acted honestly and in the public interest
- provides a procedure for whistle blowing

- ensures whistle blowers get a response
- gives advice on what to do if the response is not good enough.

4 Protecting the identity of whistle blowers

The Council cannot guarantee to protect the identity of whistle blowers as it may, during an investigation, have to say where it got its information from and disclose the original complaint. The whistle blower may also have to act as a witness in any subsequent hearing.

5 How will the Council protect whistle blowers?

The Council will protect whistle blowers from reprisals as long as they had a reasonable belief that the allegations were true and made them in good faith. Reprisals will be treated seriously as a disciplinary offence and dealt with through the disciplinary procedure. Where workers blow the whistle but do not cite the policy they will still be protected under it.

The Council will try to minimise any difficulties resulting from whistle blowing. For example, it will advise whistle blowers about the procedure if they have to act as witnesses.

6 Anonymous allegations

This policy encourages workers to put their names to allegations but the Council may investigate allegations made anonymously. In deciding whether to investigate an anonymous allegation, the Council will consider how serious it is, whether it is believable and whether evidence can be obtained from a non-anonymous source.

7 Untrue allegations

Workers will not suffer reprisals for making allegations that turn out to be untrue, as long as they had a reasonable belief that the allegations were true and made them in the public interest. Allegations that are made without a reasonable belief as to their truth or not made in the public interest are likely to be treated as a disciplinary offence and dealt with through the disciplinary procedure.

8 Role of trade unions and professional associations

Workers can raise concerns themselves or ask their trade union or professional association to act on their behalf. Whistle blowers can bring a trade union or professional association representative or a friend with them to meetings.

9 How do workers blow the whistle?

(a) Saying that the whistle blowing procedure is being used

The whistle blower should wherever possible make it clear from the start that they want to use the whistle blowing procedure.

(b) Putting concerns in writing

Whistle blowers should wherever possible put their concerns in writing, giving as much detail and including relevant dates. Whistle blowers are not expected to prove that their allegations are true but they need to show that there are reasons for raising

their concern and it was made in the public interest. If a whistle blower does not feel they can put their concerns in writing, they can be interviewed instead – see 10(c).

(c) Who should whistle blowers go to with their allegations?

Whistle blowers may wish to discuss their concerns with their line manager or head of service but there is no obligation to do so. The preferred option is for all whistleblowing reports to be made directly to the Legal and Democratic Services Manager who is the Officer responsible for this process. If the whistle blower is uncomfortable with this, then a report can be made to the Chief Executive, a Director who is not the whistle blower's head of service, the Monitoring Officer (or Deputy), or the Head of Financial Services / Section 151 (S151) Officer.

If the whistle blower suspects fraud or corruption and has a concern that raising this with a member of staff may 'tip-off' relevant individuals they can also go direct to the Council's internal auditors (currently BDO) or to the Council's appointed external auditors (currently Ernst and Young).

10 How will the Council respond to whistle blowing?

(a) Notification of allegation

Upon receipt of an allegation under this policy the person receiving the allegation must immediately notify the Legal and Democratic Services Manager.

Once received an initial assessment will be undertaken to determine what action needs to be taken. This may involve either an internal inquiry, or a more formal investigation. The whistle blower will be advised of who will be handling the matter, how they can be contacted, and whether any further assistance may be needed. If requested, a summary of the concerns raised and how the matter is proposed to be handled will be provided. The aim will be to do this within 5 working days.

A whistle blower may be asked how they think the matter might best be resolved. Whistle blowers are urged to make clear any personal interest they have in the matter.

(b) Appointment of an officer to investigate

The person receiving the complaint will decide, in consultation with any of the Officers referred to in paragraph 9(c) above as required how (unless the allegation relates to one or more of them) the allegation will be investigated and write to the whistle blower within ten working days. The letter should:

- acknowledge that the whistle blower has used the whistle blowing policy
- say how their concern will be dealt with and how long they think this will take
- tell them whether any initial enquiries have been made
- say what further action will be taken (or say why no further action will be taken)
- tell them they have the right to bring someone with them to any meetings they have to attend about the allegation.

(c) Interviews

If the whistle blower has not put their concerns in writing, they may be interviewed. A summary of the interview will be made which should be signed by the person conducting the interview and the whistle blower.

(d) Further action

After preliminary investigation the Council will take further action if the investigation officer decides that it would be in the public interest to do so. Further action may include:

- Arranging an investigation by management or internal auditors
- Arranging a disciplinary process
- Referring allegations to the police
- Referring allegations to the external auditor
- Arranging an independent inquiry if the allegations are very serious or complicated

(e) Response to whistle blowers at the end of the investigation

If the law allows, the Council will tell the whistle blower the outcome of any investigation within 10 working days of it ending.

(f) Support

Whistle blowers are encouraged to obtain support and advice that may include their trade union representative or HR team contact, any designated representatives for bullying and harassment or the charity Public Concern at Work, the whistleblowing charity, which provides a confidential independent [helpline](#) for whistle blowers –

Public Concern at Work
(Independent whistleblowing charity)
Helpline: (020) 7404 6609
E-mail: whistle@pcaw.co.uk
Website: www.pcaw.co.uk

11 Taking concerns further

If a worker has sought advice and feels it is right to raise their concerns outside the Council, people they could approach include their local Council, their local councillor, the external auditor, the health and safety executive, a government department, a solicitor, the police, an MP or a relevant professional body or regulatory organisation.

If a worker does raise their concerns outside the Council, they must do it without passing on confidential information. The Legal and Democratic Services Officer/Monitoring Officer can give advice on this.

12 Monitoring and reporting

The Director of Resources will report to the Finance and Corporate Services Committee on the number (if any) of whistle blowing complaints made as part of the Council's anti-fraud and corruption awareness framework.

13 Responsibility for this policy

The Legal and Democratic Services Manager has overall responsibility for this policy and how it is used and how the policy is working.

Updated draft – November 2017

Approved and adopted by Council -

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REPORT of DIRECTOR OF RESOURCES

**to
FINANCE AND CORPORATE SERVICES COMMITTEE
30 JANUARY 2018**

2017 / 18 TO 2020 / 21 CAPITAL PROGRAMME

1. PURPOSE OF THE REPORT

- 1.1 To provide Members with year to date spend information on the 2017 / 18 Capital Programme (Quarter 3).
- 1.2 To provide Members with information regarding proposed Capital projects for the 2018 / 19 financial year.
- 1.3 To provide Members with the Capital programme for approval and recommendation to the Council on 8 February 2018.

2. RECOMMENDATION

- (i) That Members note the contents of the Quarter 3 2017 / 18 Capital outturn table (**APPENDIX A**);

To the Council

- (ii) That the Capital programme be approved for 2018 / 19 to 2020 / 21 (**APPENDICES B and C**)

3. SUMMARY OF KEY ISSUES

3.1 Quarter 3 Capital Outturn

- 3.1.1 **APPENDIX A** provides details of capital projects being undertaken during the 2017 / 18 financial year. The information provided shows the status of each project at the end of Quarter 3.
- 3.1.2 The following projects have been approved but delayed meaning completion will not happen until the 2018 / 19 financial year. The budget will therefore be required to be carried forward into the next financial year.

Project	Year	£'000	Reason for delay
Tip Road Resurfacing	2016 / 17	80	Match funding being discussed with Essex County Council.

Project	Year	£'000	Reason for delay
New Accessible play site at Prom Park	2017 / 18	48	Match funded Section 106 project. Landscape architects commissioned to draw up plans.
Telephony Review / Upgrade	2016 / 17	5	The £5,000 budget was based on an analogue telephony replacement which is not future proof.
Heybridge Cemetery Chapel Roof	2017 / 18	24	Delayed due to Bat Surveys being required and subject to decision of Community Services Committee.

3.2 2018 / 19 Capital Programme

3.2.1 The 2018 / 19 project bids set out in **APPENDIX B** have been categorised by Officers into three main categories:

- Essential (E): Failure to carry out the project is likely to have health and safety implications and/or will have fundamental impact on service provision;
- Service failure (SF): Relating to an operational asset that requires capital funding to ensure continued reliability or service provision;
- Service improvement (SI): An asset that can be updated / upgraded to improve performance or function;

3.2.2 As part of the budget strategy the broad principles adopted in relation to capital are that expenditure should be financed from existing capital resources and not directly from revenue.

3.2.3 The proposed capital projects were considered by the Programme committees in November 2017. Total proposed capital expenditure for 2018 / 19 is £682,000 (this includes £420,000 of Disabled Facilities Grant related expenditure.) Additionally there is £157,000 relating to projects from 2017/18 as included in paragraph 3.1.2 above. The proposed indicative 2018 / 19 to 2021 / 22 capital programme is set out in **APPENDIX C**.

3.2.4 The Council is required to have regard to the Prudential Code set out by the Chartered Institute of Public Finance and Accountancy (CIPFA) when setting its budget. The code prescribes that certain indicators are to be calculated relating to maximum exposure to borrowing and impact of financing decisions on taxpayers (i.e. the affordability of these decisions by reference to the level of council tax that results). The borrowing related indicators have limited relevance to this Council at present and will be dealt with in the annual Treasury Management Strategy.

3.2.5 It is necessary to formally resolve a figure for the Council's capital financing requirement, which is currently zero. The current capital spending plans for the next three years will not cause a requirement to borrow; therefore the capital financing requirement in accordance with the Prudential Code for 2018 / 19 to 2021 / 22 inclusive will be zero.

- 3.2.6 The Council's capital expenditure plans and intended funding methods for the current and following four years are summarised in the table below with the revenue impact of the full programme.

	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22
	£'000	£'000	£'000	£'000	£'000
Proposed Capital Programme	1372	839	487	487	477
Financing					
Capital receipts	882	419	67	67	57
Funds and contributions	30	-	-	-	-
Government grant	460	420	420	420	420
Impact on Council Tax					
Full Year Band D impact of financing £ (A)	0.59	0.28	0.04	0.04	0.04

- 3.2.7 As in previous years, the Council's capital programme reflects the goals set out in the Council's Corporate Plan as detailed below.

- Helping communities to be safe, active and healthy;
- Protecting and shaping the District;
- Creating opportunities for economic growth and prosperity;
- Delivering good quality, cost effective and valued services;
- Focusing on key projects.

4. CONCLUSIONS

- 4.1 The 2017 / 18 programme has been amended to take into consideration the known activity from the Q3 outturn.
- 4.2 Members are invited to comment on the capital project proposals prior to their inclusion in the 2018 / 19 budget and Capital programme.

5. IMPACT ON CORPORATE GOALS

- 5.1 The Strategic and Financial Planning process contributes towards our Corporate Goal "Delivering good quality, cost effective and valuable services".
- 5.2 Each of the capital projects is also linked to the corporate goals.

6. IMPLICATIONS

- (i) **Impact on Customers** – The aims of the projects and impact on customers has been considered within each project brief.

- (ii) **Impact on Equalities** – Consideration of the impact on equalities will be undertaken by each of the responsible project Officers.
- (iii) **Impact on Risk** – Risks have been considered as part of each project brief; this includes information about the risks should the project not be taken forward, as well as risks that may impact on the success of the project.
- (iv) **Impact on Resources (Financial)** –Both capital and revenue implications are outlined within Project briefs attached. The capital programme will be financed internally by utilising capital reserves and the consequent impact on revenue has been factored into the Medium Term financial Strategy.
- (v) **Impact on Resources (human)** – As well as financial factors, availability of staff has been considered for each of the projects and this has been included within each project brief.
- (vi) **Impact on the Environment** – Many of the capital bids have been prepared to maintain existing facilities or infrastructure. Any repair works will be undertaken sensitively to minimise the impact upon the wider environment.

Background Papers: None.

Enquiries to: Carrie Cox, Finance Manager, (Tel: 01621 875799).

Capital Programme 2017 / 18	2016 / 17 (£000)	2017 / 18 (£000)	Supplementary Estimates and Virements	Total Budget (£000)	Expenditure to (£000)	Project Status	Due start date	Due completion date	Narrative
					01/01/2018				
Vehicle & Plant Replacement									
Parks Vehicle - Rolling replacement programme	20	22		42	0	Not started	Dec-17	Feb-18	1 Vehicle is now on order (Kawasaki Mule) and quotations are being finalised for a transit style vehicle. Budget will be fully spent
Maintenance Team Vehicle	0	30		30	34	Completed	May-17	Oct-17	Completed
Information and Communication Technology									
PC and Printer Replacement Programme	0	35		35	15	In progress	Apr-17	Mar-18	PCs and laptops are being replaced based on age (oldest first) and performance with the full budget to be spent by end of March 2018.
Telephony Review/Upgrade	5	0		5	0	In progress	Apr-17	Mar-18	Functional specification has been written and signed off by Officers and Members. Market research will be completed by the end of January 2018 to show the ball park costs and project timeframes to deliver the specification the organisation wants. This will be substantially more than £5k capital and will also include a monthly revenue costs for the lifetime of the solution.
IT project officer - One Fixed term post to assist with the rollout of a number of key IT capital projects such as Share point)	0	-		0		Not started	n/a	n/a	
Transformation Programme	143	0		143	0	Not started	n/a	n/a	Options presented to the Corporate Leadership Team (CLT). Will form part of transformation programme.

Capital Programme 2017 / 18	2016 / 17 (£000)	2017 / 18 (£000)	Supplementary Estimates and Virements	Total Budget (£000)	Expenditure to (£000)	Project Status	Due start date	Due completion date	Narrative
					01/01/2018				
E-Mail replacement - Upgrade of Exchange and Enterprise Vault	0	60		60	0	Not started	Jun-17	2018/19	Procurement for our Microsoft Partner to help with the migration has been completed with the contract to be awarded in the next two weeks. Then a formal project timeline will be created with project due for completion in April 2018. Currently on budget with £7,500 committed to Civica upgrade (dependency for Office 2016 install), £1,210 for internet upgrade, Exchange server license for secure email. The organisation has decide not to migrate the Enterprise Vault data so is now out of scope but the new solution will have the functionality required to replace the product.
Maldon Promenade									
Prom Park Road Repairs	0	55		55	0	In progress	Sep-17	Mar-18	Tenders received and evaluation meeting to be held early January. Budget will be spent by end of March.
Prom Park Road Repairs - rolled forward	50	0		50	0	In progress	Sep-17	Mar-18	Tenders received and evaluation meeting to be held early January. Budget will be spent by end of March.
Burnham Cemetery Roadway	57	0		57	0	In progress	Sep-17	Mar-18	Tenders received and evaluation meeting to be held early January. Budget will be spent by end of March.
All weather Car Parking improvements	0	60		60	0	Not started	Sep-17	Mar-18	Tenders received and evaluation meeting to be held early January. Budget will be spent by end of March.
Winter Car Parking Prom Park	10	0		10	0	Not started	Aug-17	Mar-18	Tenders received and evaluation meeting to be held early January. Budget will be spent by end of March.
New accessible play site	0	48		48	0	Not started	Mar-18	Summer 18	1st draft of LS architect brief has been prepared and local companies with relevant experience sought to provide quotations. Budget will need to be carried forward into next financial year.

Capital Programme 2017 / 18	2016 / 17 (£000)	2017 / 18 (£000)	Supplementary Estimates and Virements	Total Budget (£000)	Expenditure to (£000)	Project Status	Due start date	Due completion date	Narrative
					01/01/2018				
Amphitheatre Fencing	0	10		10	0	Not started	n/a	n/a	Project is not being taken forward at the current time.
Entrance Refurbishments	10	0		10	0	In progress	Apr-17	Dec-17	New signage is on order and will be installed as part of the overall Dengie Gateway Project alongside the 'hub' facilities elsewhere in the District
CCTV Upgrade Prom	9	0		9	0	In progress	Jun-17	Mar-18	Tender documents and specification being drawn up by Chelmsford City Council. to be advertised first week in January in the Official Journal of the European Union (OJEU). With an anticipated start date of March 2018.
New Service and Splash Park Kiosk	160	0		160	0	In progress	n/a	n/a	Project is not being taken forward at the current time.
Tip Road	80	0		80	0	Not started	Not confirmed	Not confirmed	Director of Customers and Community to make contact with Jason Searles at Essex County Council (ECC) to see whether he can apply any internal pressure to ECC Highways. Budget will need to be carried forward into next financial year.
Promenade Park Electric Gates	15	0		15	15	In progress	Jul-17	Dec-17	Completed
Leisure & Sports Centres									
New Leisure Centre Contract	117	0		117	0	Completed	Apr-17	Jul-17	Completed
Planned Maintenance Programme	31	0		31	0	In progress	Apr-17	Nov-17	Group Manager (Leisure, Countryside and Tourism) to update following discussion with Leisure and Community Development Manager.
BLC Disability Changing facility			16	16	0	In progress	Oct-17	Mar-18	Building works are under way and due to be completed early Jan 18. Budget will be spent this financial year.

Capital Programme 2017 / 18	2016 / 17 (£000)	2017 / 18 (£000)	Supplementary Estimates and Virements	Total Budget (£000)	Expenditure to (£000)	Project Status	Due start date	Due completion date	Narrative
					01/01/2018				
Parks & Open Spaces									
Riverside Park depot screening		40		40	0	Not started	Oct-17	Dec-17	Project to be delivered at Millfield caravan park site operators cost
Mobile Welfare facility trailer		15		15	0	Not started	Sep-17	Oct-17	Order placed in November delivery expected Feb 18. Budget will be spent this financial year.
Riverside Park Sea Wall Resurfacing	11	0		11	6	In progress	Apr-17	Jul-17	Completed
Riverside Park Footpaths	9	0		9	7	In progress	Apr-17	Jul-17	Completed
Riverside Park information boards and signage	20	0		20	0	In progress	Apr-17	Dec-17	New signage is on order and will be installed as part of the overall Dengie Gateway Project alongside the 'hub' facilities elsewhere in Burnham on Crouch. Budget will be spent this financial year.
Rivers									
Coastal & communities Match funding	18	0		18	0	In progress	Apr-17	Mar-18	Completed
Elections									
Replacement of Polling booths	0	25		25	0	Not started	Oct-17	Mar-18	Specifications being drawn up. Budget will be spent this financial year.
Facilities and Asset Management									
99 Wood Road Refurbishment	0	40	30	70	1	In progress	Jun-17	Nov-17	Completed - waiting on invoices. Budget will be spent this financial year.
St Cedds Accomodation			9	9	7	In progress	Jun-17	Nov-17	Completed
Car Parks									
New Car Park signage (Town & Prom)	0	14		14	0	Completed	Jul-17	Sep-17	Completed
CCTV High Street & Car Park System Upgrade	30	0		30	0	In progress	Jun-17	Mar-18	Decision made to procure system with Chelmsford City Council. Budget will be spent this financial year.
Cemeteries									

Capital Programme 2017 / 18	2016 / 17 (£000)	2017 / 18 (£000)	Supplementary Estimates and Virements	Total Budget (£000)	Expenditure to (£000)	Project Status	Due start date	Due completion date	Narrative
					01/01/2018				
Heybridge Cemetery Chapel Roof	0	25		25	0	Procurement process	Aug-17	Mar-18	Bat survey commissioned with specific requirement to include remediation approach to minimise harm to resident bats. Budget will need to be carried forward into the next financial year.


Capital Programme 2017 / 18	2016 / 17 (£000)	2017 / 18 (£000)	Supplementary Estimates and Virements	Total Budget (£000)	Expenditure to (£000)	Project Status	Due start date	Due completion date	Narrative
					01/01/2018				
Waste									
Purchase of Bins	69			69	0	Procurement process	Jan-18	Mar-18	Order to be placed for bins, budget will be spent this financial year.
Housing									
Disabled Facility Grants		460		460	232	In progress	Apr-17	Mar-18	In progress. Budget will be spent this financial year.

CAPITAL PROJECT SUMMARY SHEET							
Appendix Ref.	Service Team	Title of the proposal	Full Description of the proposal	2018 / 19 £	2019 / 20 £	2020 / 21 £	Estimate / Quote
B1	Community and living	Replacement of Car Park Ticket Machines	New Car Park Machine, Promenade Park, Maldon Town Centre	115,000			Quote
B2	Community and living	Replacing CCTV cameras	CCTV for Burnham on Crouch Riverside, Brickhouse Farm Community Centre and West Maldon Community Centre	30,000			Quote
B3	Community and living	New Community Protection Van	New Community Protection Van	12,000			Quote
B4	Leisure, Countryside and Tourism	Replacement Active Water Features, Splash Park, Prom Park	New heads for Splash Park to keep facility fresh	10,000	10,000	10,000	Quotes
B5	Leisure, Countryside and Tourism	Commemoration of the Fallen from the Maldon District	Commemoration of the Fallen from the Maldon District	50,000			Estimate
B6	I.T Services	PC, printer and server replacement	To replace obsolete IT equipment that is (a) failed and beyond economic repair or (b) that is of a critical nature where maintenance is not available but equipment failure could lead to a service failure or (c) will not function with essential new software.	45,000			Estimate
TOTAL				262,000	10,000	10,000	

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CAPITAL PROJECT SHEET

Please note that this capital project sheet will be appended to the relevant Committee Report in the November cycle, therefore everything you put in the form will be shown in the public domain.

Project Name & Location <i>(Enter a meaningful title for the project and provide details of the location of the project)</i>	Replacement of Car Park Ticket Machines
Project Category • Essential (E) • Service failure (SF) • Service improvement (SI)	Service Failure
Project Lead Officer	Karen Bomford
Project Description <i>(Clearly set out what the overall purpose and main aims of the project are)</i>	<p>The existing car park ticketing machines are very old and frequently have coin jams resulting in a high level of customer dissatisfaction and complaints. Additionally because the current machines are so old the card reading facility on them will be obsolete on 1st July 2018 as it will no longer conform to PCI DSS 3.1, this will result in the machines being unable to take credit or debit card payment. This proposal is to replace existing ticket machines in all the councils off street car parks with new machines that can take more modern forms of payment, which customers now expect, such as contactless. this will improve reliability, and consequently revenue to MDC, reduce officer time in emptying the machines, increase customer satisfaction and reduce the amount of time spent on dealing with complaints! The new machines would still have the ability to take credit or debit cards and coins. There are 23 machines which need replacing. The revenue from the machines is over £1m per annum. If the Capital project is not approved a revenue growth bid of £23k will be required to update the software on the currents machines</p>
Project Start Date <i>(Month and year)</i>	Apr-18
Project Completion Date <i>(Month and year)</i>	Sep-18
Resource Implications <i>(Identify what resources are needed (i.e. staff time, contractor resources))</i>	Staff time for procurement process. Contractor to undertake works. Staff time to check works.
Picture <i>(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))</i>	

	Capital Expense	Revenue Implications		External Funding	
		One-off	On-going	Amount	Source
	£	£	£	£	
2017/18					
2018/19	115,000	*-23,000			
2019/20					
2020/21					
TOTAL	115,000	-23,000	0	0	0

No additional revenue budget required for this project


***Revenue growth budget bid of £23,000 not required if this is approved.**

<p>Describe links to Corporate Goals</p> <p><i>Corporate goals:</i> 1) Helping communities to be safe, active and healthy 2) Protecting and shaping the District Creating opportunities for economic growth and prosperity 4) Delivering good quality, cost effective and valued services 5) Focusing on key projects</p>	<p>This project links to the corporate goal of delivering good quality cost effective and valued services.</p>
<p>Are any statutory consents required as part of this project? If so, please state (i.e. planning consent, MMO licence etc.)</p>	<p>No</p>
<p>Are there Health & Safety implications? If so, please state</p>	<p>no</p>
<p>Is this part of a statutory obligation? If so, state how</p>	<p>no</p>
<p>Is the project contractually committed in any way? If so, please describe</p>	<p>no</p>
<p>Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details</p>	<p>no</p>

CAPITAL PROJECT SHEET

Please note that this capital project sheet will be appended to the relevant Committee Report in the November cycle, therefore everything you put in the form will be shown in the public domain.

Project Name & Location <i>(Enter a meaningful title for the project and provide details of the location of the project)</i>	Replacing CCTV cameras (at Burnham on Crouch Riverside, Brick House Farm Community Centre and West Maldon Community Centre)
Project Category • Essential (E) • Service failure (SF) • <u>Service improvement (SI)</u>	Service Failure
Project Lead Officer	Spencer Clarke & Adrian Rayner
Project Description <i>(Clearly set out what the overall purpose and main aims of the project are)</i>	Replace existing outdated camera recorders with new network recorders which will be wirelessly connected and so can be remotely viewed and monitored. This will have the additional benefit of a saving of officer time having to visit the site to view the footage. These will be high definition in low light facility resulting in better images. As the cameras are new there would be a reduction in revenue costs for maintenance. The priority of replacement is BOC Riverside first Burnham: 3 No PTZ cameras @ £1,500 each, 4 No static cameras @ £250 each, 3 No wireless links @£400 each, 1 No FLIR Meridian Server with 6TB storage @ £4,895, installation and commissioning £1,575 (three days) – this totals £13,170, then Brickhouse 8 No static cameras @ £250 each, 1 No FLIR Meridian Server with 6TB storage @ £4,895, installation and commissioning £1,750 (two days) this totals £8,645 and West Maldon Community Centres 9 No static cameras @ £250 each, 1 No FLIR Meridian Server with 6TB storage @ £4,895, installation and commissioning £1,050 (two days) – this totals £8,195.
Project Start Date <i>(Month and year)</i>	Apr-18
Project Completion Date <i>(Month and year)</i>	Sep-18

Resource Implications <i>(Identify what resources are needed (i.e. staff time, contractor resources))</i>		Staff time for procurement process. Contractor to supply and install.			
Picture <i>(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))</i>					
	Capital Expense	Revenue Implications		External Funding	
	£	One-off £	On-going £	Amount £	Source
2018/19	30,000		-5,000		
2019/20					
2020/21					
TOTAL	30,000	0	-5,000	0	0
Savings to be identified in Revenue budgets for Equipment Maintenance					

CAPITAL PROJECT SHEET


Describe links to Corporate Goals <i>Corporate goals:</i> 1) Helping communities to be safe, active and healthy 2) Protecting and shaping the District Creating opportunities for economic growth and prosperity 4) Delivering good quality, cost effective and valued services 5) Focusing on key projects	This project links directly to the corporate goal of Helping communities to be safe active and healthy.
Are any statutory consents required as part of this project? If so, please state <i>(i.e. planning consent, MMO licence etc.)</i>	Whilst cctv is not a statutory requirement MDC does have a statutory function under Section 17 of the Crime and Disorder Act 1998 to prevent such activities. The cameras will contribute to this.
Are there Health & Safety implications? If so, please state	Yes the cameras will contribute to the safety of the residents of the district.

Is this part of a statutory obligation? If so, state how	no
Is the project contractually committed in any way? If so, please describe	no
Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details	no

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CAPITAL PROJECT SHEET

Please note that this capital project sheet will be appended to the relevant Committee Report in the November cycle, therefore everything you put in the form will be shown in the public domain

Project Name & Location <i>(Enter a meaningful title for the project and provide details of the location of the project)</i>	New Community Protection Van
Project Category <ul style="list-style-type: none"> • Essential (E) • Service failure (SF) • Service improvement (SI) 	Service improvement
Project Lead Officer	Adrian Rayner
Project Description <i>(Clearly set out what the overall purpose and main aims of the project are)</i>	To replace the existing vehicle with a more suitable vehicle to carry out our duties. The old vehicle is eight years old and is used 7 days per week and has now started to develop reliability issues. With the nature of our role we desperately need a vehicle that we can depend on.
Project Start Date <i>(Month and year)</i>	Apr-18
Project Completion Date <i>(Month and year)</i>	Jun-18
Resource Implications <i>(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))</i>	Staff time for procurement process.
Picture <i>(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))</i>	

	Capital Expense	Revenue Implications		External Funding	
		One-off	On-going	Amount	Source of costs
	£	£	£	£	
2018/19	12,000				
2019/20					
2020/21					
2021/22					
TOTAL	12,000	0	0	0	0
No new revenue budgets required, budgets for current vehicle will be transferred					

CAPITAL PROJECT SHEET



<p>Describe links to Corporate Goals</p> <p><i>Corporate goals:</i> 1) Strengthening communities to be safe, active and healthy 2) Protecting and shaping the District 3) Creating opportunities for economic growth and prosperity 4) Delivering good quality, cost effective and valued services</p>	<p>Links to the corporate goals of Strengthening communities to be safe, active and healthy and Delivering good quality, cost effective and valued services.</p>
<p>Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details).</p>	<p>No</p>
<p>Are any statutory consents required as part of this project? If so, please state (i.e. planning consent, MMO licence etc)</p>	<p>No</p>
<p>Are there Health & Safety implications? If so, please state</p>	<p>None</p>

Is this part of a statutory obligation? If so, state how	
Is the project contractually committed to in any way? If so, please describe	No
Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details	

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CAPITAL PROJECT SHEET

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Project Name & Location <i>(Enter a meaningful title for the project and provide details of the location of the project)</i>	Replacement Active water Features, Splash Park, Prom Park
Project Category • Essential (E) • Service failure (SF) • Service improvement (SI)	Service Improvement
Project Lead Officer	Steve Krolzig
Project Description <i>(Clearly set out what the overall purpose and main aims of the project are)</i>	This three year project will see the replacement of Active Water Features first installed in 2006. It is essential the splash park remains and attraction for visitors to maintain summer repeat customers. At the end of the three years all of the equipment will be replaced and will coincide with a new surface (separate bid (19/20))
Project Start Date <i>(Month and year)</i>	Apr-18
Project Completion Date <i>(Month and year)</i>	Apr-18
Resource Implications <i>(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))</i>	None, price includes delivery and fitting
Picture <i>(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))</i>	<div style="text-align: center;"> The Design <small>Lil Treasure Chest & Pirate Pete's Hat Aqua Spouts</small> </div> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <div style="display: flex; justify-content: space-around; font-size: small;"> <div> Lil Treasure Chest Aqua Spout- £ 3,213.68 each Adaptor Plate - £ 336 -17 each </div> <div> Pirate Pete's Hat Aqua Spout- £ 1,964.66 each Adaptor Plate - £ 336 -17 each </div> </div>

	Capital Expense	Revenue Implications		External Funding	
		One-off	On-going	Amount	Source of costs
	£	£	£	£	
2018/19	10,000				
2019/20	10,000				
2020/21	10,000				
2021/22					
TOTAL	30,000	0	0	0	0

**Revenue Budget of £27k used for Commissioning and De-commissioning and
general maintenance of Splash Park**

CAPITAL PROJECT SHEET

<p>Describe links to Corporate Goals</p> <p><i>Corporate goals:</i> 1) <i>Strengthening communities to be safe, active and healthy</i> 2) <i>Protecting and shaping the District</i> 3) <i>Creating opportunities for economic growth and prosperity</i> 4) <i>Delivering good quality, cost effective and valued services</i></p>	<p align="center">Delivering good quality cost effective services</p>
<p>Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details).</p>	<p align="center">None identified</p>
<p>Are any statutory consents required as part of this project? If so, please state (i.e. planning consent, MMO licence etc)</p>	<p align="center">None</p>
<p>Are there Health & Safety implications? If so, please state</p>	<p align="center">None</p>
<p>Is this part of a statutory obligation? If so, state how</p>	<p align="center">No</p>

Is the project contractually committed to in any way? If so, please describe	No
Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details	Links to 19/20 surfacing bid

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CAPITAL PROJECT SHEET

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Project Name & Location <i>(Enter a meaningful title for the project and provide details of the location of the project)</i>	Commemoration of the Fallen from the Maldon District
Project Category <ul style="list-style-type: none"> • Essential (E) • Service failure (SF) • Service improvement (SI) 	Service Improvement
Project Lead Officer	Richard Holmes
Project Description <i>(Clearly set out what the overall purpose and main aims of the project are)</i>	<p>To coincide with the commemoration of the end of the First World War a project is planned to mark the occasion by installing a sculpture and map dedicated to all the fallen from the district in past conflicts. The location of all official war graves will also be marked. The project will also see the reinstatement of all name plates associated with trees planted in both the first and second war avenues of remembrance at Promenade Park. The project aims to honour those lost in conflict from within the Maldon District and reflects upon the mood of the nation at the end of the First World War when many trees were planted.</p>
Project Start Date <i>(Month and year)</i>	Feb-18
Project Completion Date <i>(Month and year)</i>	Nov-18
Resource Implications <i>(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))</i>	<p>Designs for the various elements will need to be procured and a sculpture commissioned. All name plates will need to be manufactured and installed ready for 11 November 18.</p>

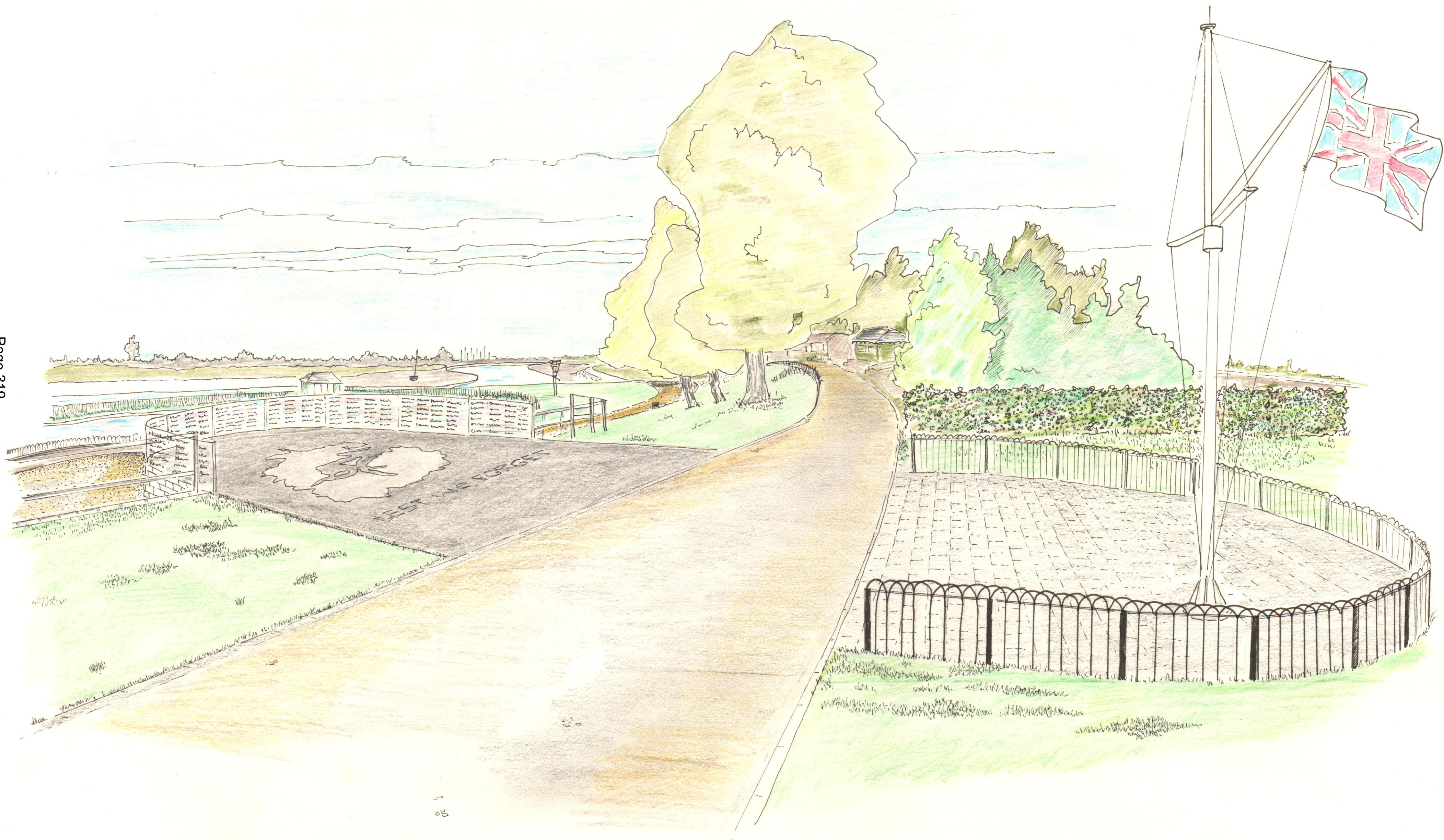
Picture *(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))*

	Capital Expense	Revenue Implications		External Funding	
		One-off	On-going	Amount	Source of costs
	£	£	£	£	
2018/19	50,000		100		
2019/20					
2020/21					
2021/22					
TOTAL	50,000	0	100	0	0

CAPITAL PROJECT SHEET

<p>Describe links to Corporate Goals</p> <p><i>Corporate goals:</i></p> <p>1) <i>Strengthening communities to be safe, active and healthy</i></p> <p>2) <i>Protecting and shaping the District</i></p> <p>3) <i>Creating opportunities for economic growth and prosperity</i></p> <p>4) <i>Delivering good quality, cost effective and valued services</i></p>	<p style="text-align: center;">Protecting and shaping the district</p>
<p>Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details).</p>	<p>The timeframe for delivery is short from the confirmation of funding is available necessitating some pre work which may be abortive if the project does not get approval</p>
<p>Are any statutory consents required as part of this project? If so, please state (i.e. planning consent, MMO licence etc.)</p>	<p>This will be investigated but the works are expected to fall within permitted development</p>
<p>Are there Health & Safety implications? If so, please state</p>	<p style="text-align: center;">no</p>
<p>Is this part of a statutory obligation? If so, state how</p>	<p style="text-align: center;">no</p>

Is the project contractually committed to in any way? If so, please describe	no
Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details	None



Nov 7

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CAPITAL PROJECT SHEET

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Project Name & Location <i>(Enter a meaningful title for the project and provide details of the location of the project)</i>	PC, printer and server replacement
Project Category <ul style="list-style-type: none"> • Essential (E) • Service failure (SF) • Service improvement (SI) 	Essential
Project Lead Officer	Simon Mitchell
Project Description <i>(Clearly set out what the overall purpose and main aims of the project are)</i>	To replace obsolete IT equipment that is (a) failed and beyond economic repair or (b) that is of a critical nature where maintenance is not available but equipment failure could lead to a service failure or (c) will not function with essential new software.
Project Start Date <i>(Month and year)</i>	Apr-18
Project Completion Date <i>(Month and year)</i>	Mar-19
Resource Implications <i>(Identify what resources are needed (i.e. staff time, contractor resources, maintenance costs))</i>	Procurement of hardware, configuration and installation by IT Team Members
Picture <i>(Insert a picture in relation to the project (i.e. the defective site, the area for improvement, the asset due for replacement))</i>	

	Capital Expense	Revenue Implications		External Funding	
		One-off	On-going	Amount	Source of costs
	£	£	£	£	
2018/19	45,000				
2019/20					
2020/21					
2021/22					
TOTAL	45,000	0	0	0	0

CAPITAL PROJECT SHEET

<p>Describe links to Corporate Goals</p> <p><i>Corporate goals:</i></p> <p>1) <i>Strengthening communities to be safe, active and healthy</i></p> <p>2) <i>Protecting and shaping the District</i></p> <p>3) <i>Creating opportunities for economic growth and prosperity</i></p> <p>4) <i>Delivering good quality, cost effective and valued services</i></p>	<p>Delivering good quality, cost effective and valued services - all services across the Council depend on the use of reliable and efficient IT equipment. Replacement of older equipment is essential to ensure that services can operate effectively.</p> <p>Protecting and shaping the District - new equipment is more energy efficient and has a lower environmental impact. Old equipment is recycled.</p>
<p>Are there any risks to the delivery of this project in the timeframe and/or costs detailed above. (Please provide details).</p>	<p>None</p>
<p>Are any statutory consents required as part of this project? If so, please state (i.e. planning consent, MMO licence etc)</p>	<p>None</p>
<p>Are there Health & Safety implications? If so, please state</p>	<p>None</p>

Is this part of a statutory obligation? If so, state how	No
Is the project contractually committed to in any way? If so, please describe	No
Is there any linkage to other plans (i.e. business plan objectives)? If so, please provide details	Ongoing requirement to deliver all services.

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Capital Programme 2017 / 18 - 2021 / 22					
Project Title	Original	Revised	Requested	Forecast	Forecast
	2017 / 18	2017 / 18	2018 / 19	2019 / 20	2020 / 21
	£000	£000	£000	£000	£000
Council Offices site					
St Cedds Shared Accomodation		9			
Windows Replacement					
Vehicle & Plant Replacement					
Parks Vehicle - Rolling replacement programme	22	42		22	22
New Rangers Vehicle			12		
Maintenance Team Vehicle	30	30			
Information & Communication Technology					
PC and Printer Replacement Programme	35	35	45	35	35
Telephony Review/ Upgrade			5		
IT project officer - One Fixed term post to assist with the rollout of a number of key IT capital projects such as Share point)	50				
E-Mail replacement - Upgrade of Exchange and Enterprise Vault	60	60			
Maldon Promenade					
CCTV Upgrade Prom		9			
Tip Road Resurfacing (match funding)			80		
New Service and splash Park kiosk					
Prom Park Road Repairs	55	55			
Prom Park Road Repairs		50			
Bollard Lighting Promenade Park Footpaths					
Entrance Refurbishments		10			
Winter Car Parking Prom		10			
All weather Car Parking improvements	60	60			
New accessible play site	48	0	48		
Ampitheatre Fencing	10				
Prom Depot Electronic Gates		15			
Splash Park new elements			10	10	10
Commemoration of the Fallen from the Maldon District			50		
Leisure & Sports Centres					
Leisure Centres Planned Maintenance Programme		31			
Leisure Contract Capital Contribution		117			
Unisex Disable Changing room		16			

Project Title	Original	Revised	Requested	Forecast	Forecast
	2017 / 18	2017 / 18	2018 / 19	2019 / 20	2020 / 21
	£000	£000	£000	£000	£000
Parks & open Spaces					
Riverside Park footpaths		9			
Riverside Park Information boards and signage		20			
Riverside Park skate park area final section					
Sea Wall path resurfacing Riverside Park		11			
Playsite Resurfacing - St Georges Field and West Maldon Community Centre					
Riverside Park depot screening	40				
Mobile Welfare facility trailer	15	15			
CCTV Burnham, Brickhouse Farm & West Maldon Community Centre			30		
Housing					
Mandatory Disabled Facilities Grants	420	460	420	420	420
Cemeteries					
Burnham Cemetery Roadway		57			
Heybridge Cemetery Chapel Roof	25	1	24		
Rivers					
Coastal & Communities match funding		18			
Car Parks					
Phase 2 CCTV upgrades and new equipment - Maldon High Street & Car Park System Upgrade		30			
New Car Park signage (Town & Prom)	14	14			
Car Park Machines Prom and Maldon Town Centre			115		
Environmental Waste					
Purchase of Bins		69			
Elections					
Replacement of Polling booths	25	25			
Facilities and Asset Management					
99 Wood Road Refurbishment	40	70			



REPORT of DIRECTOR OF RESOURCES

to
FINANCE AND CORPORATE SERVICES COMMITTEE
30 JANUARY 2018

DISCRETIONARY FEES AND CHARGES 2018 / 19

1. PURPOSE OF REPORT

- 1.1 To review the fees and charges set at the discretion of the Council that generate greater than £2,000 income per annum.
- 1.2 Fees and charges that generate less than £2,000 are reviewed and set by the Director of Resources under delegated powers.

2. RECOMMENDATION

The detailed Fees and charges for 2018 / 19 as set out in **APPENDIX 1** be agreed.

3. SUMMARY OF KEY ISSUES

- 3.1 The proposed fees and charges for 2018 / 19 are set out in **APPENDIX 1** and are based on the policy decisions recently updated and agreed by this Committee on 28 November 2017. There is little change proposed from prior year.
- 3.2 The 2017 / 18 and 2018 / 19 budgets for income generated from these fees and charges are detailed in the following table:

Service	2017/18 Budget £000	2017/18 Forecast £000	2018/19 Budget £000
Environmental Protection	10	8	7
Food Safety, and hygiene	1	2	2
Taxis and Private Hire Licensing	33	33	33
Premises Licensing	52	54	56
Animal Licensing	6	10	10
Gambling Licensing	4	2	3
Pest Control	39	31	32
Green Waste Bin Service	420	422	437
Cemeteries	129	132	126

Service	2017/18 Budget £000	2017/18 Forecast £000	2018/19 Budget £000
Off Street Parking	977	1044	1044
Funfairs and Circuses	16	14	16
Parks Sports Pitches	6	6	8
River Moorings	14	14	14
River Wharfage	16	26	26
Splash Park	110	94	110
Building Control - Chargeable Services	182	135	135
Land Charges - Full Searches	155	119	122
Pre-Application Advice	28	44	44

NB – Forecast 2017 / 18 and Budget 2018 / 19 are provisional figures

- 3.2.1 The total income in the table excludes that generated from statutory fees and charges.

3.3 Refuse and recycling containers for new properties

- 3.3.1 A new policy has been approved to charge for refuse and recycling bins for new housing developments. The fee for each bin will be charged where a new development has five or more properties.

3.4 Administration of parish council elections and neighbourhood referendums

- 3.4.1 The fee is an administration charge based on costs recovery of officer time involved in parish elections or referendums.

3.5 Residential Moorings

- 3.5.1 The new fee relates to boat owners who use their vessels as residential berths on the river. This is at a lower rate than that charged by other bodies, as there are currently no serviced berths within the District. The fee is charged based on the size of the boat, in line with the councils other mooring charges.

4. CONCLUSIONS

- 4.1 Fees and Charges should be updated in accordance with the agreed policies.

5. IMPACT ON CORPORATE GOALS

- 5.1 Income from fees and charges is a key financial resource that enables the delivery of all Council goals.

6. IMPLICATIONS

- (i) **Impact on Customers** – This has been considered when setting fees and charges policies.
- (ii) **Impacts on Equalities** – There are not considered to be any issues.
- (ii) **Impact on Risk** – The actual income generated from fees and charges is subject to fluctuation based on changes in demand. This risk is managed by factoring potential losses into the calculation of the minimum general fund balance used in the budget setting process.
- (iii) **Impact on Resources (Financial)** – Fees and charges are a major financial resource of the Council. The financial implications of the changes to fees and charges have been incorporated into the 2018 / 19 budget proposals.
- (iv) **Impact on Resources (human)** – None.
- (v) **Impact on the Environment** – Sustainability has been considered, as far as possible, when setting Fees and Charges policies.

Background Papers: Fees and Charges Policies.

Enquiries To: Carrie Cox, Finance Manager, (Tel: 01621 875799).

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APPENDIX 1

PLANNING AND REGULATORY SERVICES	Charge	VAT	2018/19	2017/18
	£	£	£	£
GAMBLING ACT 2005				
Annual Fee				
Adult Gaming Centre	867.00	-	867.00	650.00
Betting premises (other)	520.00	-	520.00	390.00
Betting Premises (track)	867.00	-	867.00	650.00
Bingo premises	867.00	-	867.00	650.00
Casino premises (converted)	2,600.00	-	2,600.00	1,950.00
Casino premises (large)	8,667.00	-	8,667.00	6,500.00
Casino premises (regional)	13,000.00	-	13,000.00	9,750.00
Casino premises (small)	4,333.00	-	4,333.00	3,250.00
Family entertainment centre	653.00	-	653.00	490.00
Application Fees for Premises and Application for Provisional Statements				
Adult gaming centre	1,733.00	-	1,733.00	1,300.00
Betting premises (other)	2,600.00	-	2,600.00	1,950.00
Betting premises (track)	2,167.00	-	2,167.00	1,625.00
Bingo premises	3,033.00	-	3,033.00	2,275.00
Casino premises (large)	8,667.00	-	8,667.00	6,500.00
Casino premises (regional)	13,000.00	-	13,000.00	9,750.00
Casino premises (small)	6,933.00	-	6,933.00	5,200.00
Family entertainment centre	1,733.00	-	1,733.00	1,300.00
Application Fee for Premises with Provisional Statement				
Adult gaming centre	1,040.00	-	1,040.00	780.00
Betting premises (other)	1,040.00	-	1,040.00	780.00
Betting premises (track)	827.00	-	827.00	620.00
Bingo premises	1,040.00	-	1,040.00	780.00
Casino premises (large)	4,333.00	-	4,333.00	3,250.00
Casino premises (regional)	6,933.00	-	6,933.00	5,200.00
Casino premises (small)	2,600.00	-	2,600.00	1,950.00
Family entertainment centre	827.00	-	827.00	620.00
Transfer / Reinstatement of Licence				
Adult gaming centre	1,040.00	-	1,040.00	780.00
Betting premises (other)	1,040.00	-	1,040.00	780.00
Betting premises (track)	827.00	-	827.00	620.00
Bingo premises	1,040.00	-	1,040.00	780.00
Casino premises (converted)	1,171.00	-	1,171.00	878.00
Casino premises (large)	1,867.00	-	1,867.00	1,400.00
Casino premises (regional)	5,633.00	-	5,633.00	4,225.00
Casino premises (small)	1,560.00	-	1,560.00	1,170.00
Family entertainment centre	827.00	-	827.00	620.00
Variation Fee				
Adult gaming centre	867.00	-	867.00	650.00
Betting premises (other)	1,300.00	-	1,300.00	975.00
Betting premises (track)	1,087.00	-	1,087.00	815.00
Bingo premises	1,517.00	-	1,517.00	1,138.00
Casino premises (converted)	1,733.00	-	1,733.00	1,300.00
Casino premises (large)	6,500.00	-	6,500.00	4,875.00
Casino premises (regional)	6,500.00	-	6,500.00	4,875.00
Casino premises (small)	3,467.00	-	3,467.00	2,600.00
Family entertainment centre	867.00	-	867.00	650.00
LICENSING				
Animal Licensing				
Animal boarding establishments	271.00	-	271.00	264.00
Animal home boarding - new application	271.00	-	271.00	264.00
renewal	271.00	-	271.00	264.00
Dangerous wild animal	369.00	-	369.00	360.00
Dog breeding establishments	271.00	-	271.00	264.00
Pet shop	271.00	-	271.00	264.00
Riding establishments	369.00	-	369.00	360.00
Zoo licence (individually determined fees)	Recovery of costs			
Any costs incurred by the Council in licensing premises, e.g. Vet's fees, will be passed on to the licensee				

APPENDIX 1

PLANNING AND REGULATORY SERVICES	Charge	VAT	2018/19	2017/18
	£	£	£	£
Hackney Carriage Licences				
Driver licence (Hackney or Dual) - 3 yrs duration	212.00	-	212.00	207.00
Vehicle licence (excludes vehicles test) - 1 yr duration	230.00	-	230.00	224.00
Licence fee reduced for wheelchair accessible vehicles 25%				
Town & Police Clauses Act 1847				
Local Government Miscellaneous Provisions Act 1982				
Sex establishment licence: application	2,565.00	-	2,565.00	2,500.00
renewal	513.00	-	513.00	500.00
variation	205.00	-	205.00	200.00
Private Hire Licences				
Driver licence (PH or Dual) - 3 yrs duration	212.00	-	212.00	207.00
Private hire operators licence (1 car) - 5yrs duration	213.00	-	213.00	208.00
Vehicle licence (excludes vehicles test) - 1 yr duration *	230.00	-	230.00	224.00
* Licence fee reduced for wheelchair accessible vehicles 25%				
MOBILE HOMES ACT 2013				
Application to transfer a site licence	315.00	-	315.00	307.00
Deposit of Site Rules	58.00	-	58.00	57.00
Annual Fee				
Band 1 (1-8 Pitches)	0.00	-	0.00	-
Band 2 (9-24 Pitches)	267.00	-	267.00	260.00
Band 3 (25-99 Pitches)	451.00	-	451.00	440.00
Band 4 (100-199 Pitches)	708.00	-	708.00	690.00
Band 5 (more than 200 Pitches)	911.00	-	911.00	888.00
New Site Licence Application and renewals				
Band 1 (1-8 Pitches)	596.00	-	596.00	581.00
Band 2 (9-24 Pitches)	683.00	-	683.00	666.00
Band 3 (25-99 Pitches)	946.00	-	946.00	922.00
Band 4 (100-199 Pitches)	1,140.00	-	1,140.00	1,111.00
Band 5 (more than 200 Pitches)	1,377.00	-	1,377.00	1,342.00
Application to amend a site Licence fee				
Band 1 (1-8 Pitches)	349.00	-	349.00	340.00
Band 2 (9-24 Pitches)	359.00	-	359.00	350.00
Band 3 (25-99 Pitches)	373.00	-	373.00	364.00
Band 4 (100-199 Pitches)	379.00	-	379.00	369.00
Band 5 (more than 200 Pitches)	402.00	-	402.00	392.00
SCRAP METAL DEALERS LICENCES				
Scrap metal dealers collectors licence (3yrs duration)	190.00	-	190.00	185.00
Scrap metal dealers collectors licence renewal (3yrs duration)	143.00	-	143.00	139.00
Scrap metal dealers site licence (3yrs duration)	315.00	-	315.00	307.00
Scrap metal dealers site licence renewal (3yrs duration)	258.00	-	258.00	251.00
Scrap metal dealers variation of a licence	52.00	-	52.00	51.00
PEST CONTROL - COMMERCIAL				
Insects and rodents per hour (excluding materials)	100.83	20.17	121.00	118.00
Rodent contract work	By negotiation - minimum charge £100			
Treatment for squirrels	100.83	20.17	121.00	118.00
Treatment for moles	100.83	20.17	121.00	118.00

APPENDIX 1

PLANNING AND REGULATORY SERVICES	Charge	VAT	2018/19	2017/18
	£	£	£	£
PEST CONTROL - DOMESTIC				
Call out charge	58.33	11.67	70.00	68.00
Ants (each property)	82.50	16.50	99.00	96.00
Bedbug infestation: 1-3 bed property	85.83	17.17	103.00	100.00
4-5 bed property	90.83	18.17	109.00	106.00
> 5 bed property	By negotiation			
Second call out within 6 weeks of initial treatment at 50% charge				
Bees	58.33	11.67	70.00	68.00
Brown-tailed moth	Based on hourly rate			
Fleas infestation: 1-3 bed property	85.83	17.17	103.00	100.00
4-5 bed property	90.83	18.17	109.00	106.00
> 5 bed property	By negotiation			
Second call out within 6 weeks of initial treatment at 50% charge				
Lice and cockroaches	58.33	11.67	70.00	68.00
Mice	58.33	11.67	70.00	68.00
Rats	58.33	11.67	70.00	68.00
Wasps nests	58.33	11.67	70.00	68.00
additional nest (treated at same time as first)	27.50	5.50	33.00	32.00
RECYCLING				
Green bins: standard annual fee	43.00	-	43.00	40.00
direct debit payers and internet payers annual fee	38.00	-	38.00	35.00
(standard fee: monthly pro rata for new customers)				
Green Bin Delivery	20.00	-	20.00	17.00
REFUSE COLLECTION				
Household Bulky Waste - 1 to 3 items	27.00	-	27.00	26.00
Household Bulky Waste - 4 to 6 items	54.00	-	54.00	52.00
Household Bulky Waste - 7 to 9 items	81.00	-	81.00	78.00
Household Bulky Waste - 10 to 12 items (maximum)	108.00	-	108.00	104.00
Residential Homes Roadside Collection				
1100ltr bin or equivalent - annual charge	1,070.00	-	1,070.00	1,048.00
NEW PROPERTIES (6 or more properties)				
Cost per refuse / recycling container to developers including delivery (<i>New Charge</i>)	45.00	9.00	54.00	

APPENDIX 1

CUSTOMERS AND COMMUNITY SERVICES

	Charge	VAT	2018/19	2017/18
	£	£	£	£
CEMETERIES				
Hire of bier	22.00	-	22.00	21.00
Search in burial register	25.00	5.00	30.00	29.00
Use of chapel	128.00	-	128.00	125.00
Plot choosing: non-resident	103.00	-	103.00	100.00
resident	51.00	-	51.00	50.00
Collection of ashes	34.17	6.83	41.00	40.00
Bronze Memorial Plaques				
Bench plaque: 8" x 2.5"	169.00	-	169.00	165.00
Plaque on plinth: 6" x 4"	327.50	65.50	393.00	383.00
Wall plaque: 5" x 3"		-	Deleted	
6" x 4"	150.00	-	150.00	130.00
7" x 5"	163.00	-	163.00	159.00
Charges for Right to Place Monument				
Under 16 years	Free			
Additional inscription	79.00	-	79.00	77.00
Full kerb set	211.00	-	211.00	206.00
Full kerb set & headstone up to 1m	309.00	-	309.00	301.00
Headstone up to 1m	135.00	-	135.00	131.00
Other memorials (<i>cremated remains memorials</i>)	104.00	-	104.00	102.00
Exclusive Right of Burial - Non Resident				
All ages: 5 years	232.00	-	232.00	226.00
10 years	410.00	-	410.00	400.00
15 years	576.00	-	576.00	561.00
30 years	1,042.00	-	1,042.00	1,016.00
Ashes: 30 years	344.00	-	344.00	335.00
99 years	530.00	-	530.00	516.00
Ashes - woodland glades: 30 years	378.00	-	378.00	368.00
99 years	628.00	-	628.00	612.00
Traditional: 99 years	1,603.00	-	1,603.00	1,562.00
Transfer of exclusive rights of burial	34.00	-	34.00	34.00
Woodland glades (<i>inc memorial tree</i>): 30 years	1,257.00	-	1,257.00	1,225.00
99 years	1,867.00	-	1,867.00	1,820.00
Exclusive Right of Burial - Resident				
All ages: 5 years	116.00	-	116.00	113.00
10 years	203.00	-	203.00	198.00
15 years	286.00	-	286.00	279.00
30 years	522.00	-	522.00	508.00
Ashes: 30 years	172.00	-	172.00	167.00
99 years	266.00	-	266.00	259.00
Ashes - woodland glades: 30 years	188.00	-	188.00	184.00
99 years	314.00	-	314.00	306.00
Traditional: 99 years	802.00	-	802.00	782.00
Transfer of exclusive rights of burial	34.00	-	34.00	34.00
Woodland glades (<i>inc memorial tree</i>): 30 years	627.00	-	627.00	612.00
99 years	1,533.00	-	1,533.00	1,494.00
Grave Digging				
Under 16 years	Free			
16 years and over - single depth	462.00	-	462.00	450.00
16 years and over - single depth Saturday	524.00	-	524.00	511.00
16 years and over - double depth	492.00	-	492.00	479.00
16 years and over - double depth Saturday	554.00	-	554.00	540.00
Ashes - single depth	90.00	-	90.00	87.00
Ashes - single depth Saturday	95.00	-	95.00	93.00
Ashes - double depth	95.00	-	95.00	93.00
Ashes - double depth Saturday	101.00	-	101.00	98.00

APPENDIX 1

CUSTOMERS AND COMMUNITY SERVICES

	Charge	VAT	2018/19	2017/18
	£	£	£	£
Interment - Non Resident				
Under 16 years	Free			
16 years and over	973.00	-	973.00	949.00
Ashes	298.00	-	298.00	291.00
Ashes - woodland glades	363.00	-	363.00	354.00
Burial plot adjacent to path or end of row	442.00	-	442.00	431.00
Scattering of ashes: under 16 years	Free			
16 years and over	154.00	-	154.00	150.00
Saturday 10.00 - noon only	588.00	-	588.00	573.00
Interment - Resident				
Under 16 years	Free			
16 years and over	487.00	-	487.00	475.00
Ashes	150.00	-	150.00	146.00
Ashes - woodland glades	183.00	-	183.00	178.00
Burial plot adjacent to path or end of row	221.00	-	221.00	215.00
Saturday 10.00 - noon only	294.00	-	294.00	287.00
Scattering of ashes: under 16 years	Free			
16 years and over	79.00	-	79.00	77.00
Memorialisation Scheme				
Memorial climber / shrub	150.00	-	150.00	51.00
Memorial garden seat: Traditional	1,100.00	-	1,100.00	817.00
Rustic	900.00	-	900.00	713.00
Memorial plaque (plastic): single			Deleted	72.00
double			Deleted	135.00
Memorial tree including planting	200.00	-	200.00	107.00
OFF STREET PARKING				
Vehicles that display up to date disabled persons badge	Free			
OFF STREET PARKING				
Maldon District Council offices: Weekends				
Pay & display: Saturday (8am to 5pm) up to 1 hour	0.83	0.17	1.00	1.00
Saturday (8am to 5pm) 1 to 2 hours	1.08	0.22	1.30	1.30
Saturday (8am to 5pm) 2 to 3 hours	1.50	0.30	1.80	1.80
Saturday (8am to 5pm) 3 to 4 hours	2.00	0.40	2.40	2.40
Saturday (8am to 5pm) over 4 hours	3.33	0.67	4.00	4.00
Saturday Evening 5pm to 10pm	0.83	0.17	1.00	1.00
Sunday All Day	0.83	0.17	1.00	1.00
Butt Lane (Monday to Saturday - 8am to 5pm)				
Pay & display: up to 1 hour	0.83	0.17	1.00	1.00
1 to 2 hours	1.08	0.22	1.30	1.30
2 to 3 hours	1.50	0.30	1.80	1.80
3 to 4 hours	2.00	0.40	2.40	2.40
over 4 hours	3.33	0.67	4.00	4.00
Weekday & Saturday Evening (5pm to 10pm)	0.83	0.17	1.00	1.00
Sunday All Day	0.83	0.17	1.00	1.00
Season ticket: annual	483.33	96.67	580.00	580.00
6 months	241.67	48.33	290.00	290.00
monthly	43.33	8.67	52.00	52.00
Bulk purchases (Monday - Saturday): minimum 10 tickets	Discount of 5%			
minimum 15 tickets	Discount of 10%			
minimum 20 tickets	Discount of 15%			

APPENDIX 1

CUSTOMERS AND COMMUNITY SERVICES

	Charge	VAT	2018/19	2017/18
	£	£	£	£
Friary Fields (Monday to Saturday - 8am to 5pm)				
Pay & display: up to 3 hours	1.50	0.30	1.80	1.80
3 to 4 hours	2.00	0.40	2.40	2.40
over 4 hours	3.33	0.67	4.00	4.00
Weekday & Saturday Evening (5pm to 10pm)	0.83	0.17	1.00	1.00
Sunday All Day	0.83	0.17	1.00	1.00
		-		
Season ticket: annual	483.33	96.67	580.00	580.00
6 months	241.67	48.33	290.00	290.00
monthly	43.33	8.67	52.00	52.00
Bulk purchases (Monday - Saturday): minimum 10 tickets	Discount of 5%			
minimum 15 tickets				
minimum 20 tickets				
Public sector partners (Monday - Friday)	Discount of 15%			
	Discount of 50%			
High St. East (Monday to Saturday - 8am to 5pm)				
Pay & display: up to 1 hour	0.83	0.17	1.00	1.00
1 to 2 hours	1.08	0.22	1.30	1.30
2 to 3 hours	1.50	0.30	1.80	1.80
3 to 4 hours	2.00	0.40	2.40	2.40
over 4 hours	3.33	0.67	4.00	4.00
Weekday & Saturday Evening (5pm to 10pm)	0.83	0.17	1.00	1.00
Sunday All Day	0.83	0.17	1.00	1.00
Season ticket: annual	483.33	96.67	580.00	580.00
6 months	241.67	48.33	290.00	290.00
monthly	43.33	8.67	52.00	52.00
Bulk purchases (Monday - Saturday): minimum 10 tickets	Discount of 5%			
minimum 15 tickets				
minimum 20 tickets				
Public sector partners (Monday - Friday)	Discount of 15%			
	Discount of 50%			
Maldon Promenade (Monday to Sunday - 8am to 8pm)				
Car: up to 1 hour	0.92	0.18	1.10	1.10
1 to 2 hours	1.83	0.37	2.20	2.20
2 to 4 hours	4.58	0.92	5.50	5.50
all day	5.83	1.17	7.00	7.00
Coach: up to 2 hours	5.50	1.10	6.60	6.60
over 2 hours	10.00	2.00	12.00	12.00
Coach park - coach / bus season tickets	166.67	33.33	200.00	200.00
Non residents season ticket	133.33	26.67	160.00	80.00
Residents season ticket	100.00	20.00	120.00	60.00
Market Site				
Season ticket: annual	533.33	106.67	640.00	640.00
6 months	266.67	53.33	320.00	320.00
monthly	47.50	9.50	57.00	57.00
Silver Street				
Season ticket: annual	483.33	96.67	580.00	580.00
6 months	241.67	48.33	290.00	290.00
monthly				
Bulk purchases (Monday - Saturday): minimum 10 tickets	Pro rata charge			
minimum 15 tickets				
minimum 20 tickets				
	Discount of 5%			
	Discount of 10%			
	Discount of 15%			
White Horse Lane (Monday to Saturday - 8am to 5pm)				
Pay & display: up to 1 hour	0.83	0.17	1.00	1.00
1 to 2 hours	1.08	0.22	1.30	1.30
2 to 3 hours	1.50	0.30	1.80	1.80
3 to 4 hours	2.83	0.57	3.40	3.40
over 4 hours	6.67	1.33	8.00	8.00
Weekday & Saturday Evening (5pm to 10pm)	0.83	0.17	1.00	1.00
White Horse Lane				
Maldon Schools permit	166.67	33.33	200.00	
Town Centre Car Parks				
Residents season ticket (Monday 5pm-10pm All Day Sunday)	60.00	12.00	72.00	72.00

APPENDIX 1

CUSTOMERS AND COMMUNITY SERVICES

	Charge	VAT	2018/19	2017/18
	£	£	£	£
Pop Up Marquee Hire				
Peak Time (<i>School Holidays/Bank Holidays/ Event Days</i>)				
Day Hire	154.17	30.83	185.00	180.00
Week Hire	769.17	153.83	923.00	900.00
Off Peak				
Day Hire	102.50	20.50	123.00	120.00
Week Hire	513.33	102.67	616.00	600.00
Community / Charity				
Day Hire	71.67	14.33	86.00	84.00
Week Hire	359.17	71.83	431.00	420.00
For all Council equipment the hirer will be responsible for insuring the goods				
Any damage caused will be the responsibility of the hirer, and the cost of repair will be recharged in full				
Beach Hut Hire - Promenade Park				
Daily Charge				
High Season (<i>July, August & school holidays in April, May & September</i>)	34.17	6.83	41.00	40.00
Mid-Season (<i>April, May, June, September & school holidays in October & December</i>)	25.00	5.00	30.00	25.00
Low-Season (<i>January, February, March, October, November & December</i>)	17.50	3.50	21.00	20.00
<i>A minimum charge of £10 (Inc. VAT) will apply for part days and later bookings</i>				
Beach Hut Packages				
Gold Package - (<i>Peak season beach hut hire, 2 all day splash park wristbands and all day car parking at Prom</i>)	41.67	8.33	50.00	50.00
Silver Package - (<i>Mid season beach hut hire, 2 all day splash park wristbands and all day car parking at Prom</i>)	33.33	6.67	40.00	40.00
FUNFAIRS AND CIRCUSES				
Circus at Promenade Park				
Daily ground rate (whilst circus is in operation)	144.00	-	144.00	140.00
Daily ground rate (whilst circus is not in operation)	72.00	-	72.00	70.00
Travelling Funfair at Promenade Park				
Daily ground rate (whilst fair is in operation)	460.00	-	460.00	448.00
Daily ground rate (whilst fair is not in operation)	185.00	-	185.00	180.00
PARKS AND OPEN SPACES				
Memorial Benches				
Rustic bench	627.00	-	627.00	611.00
Cast iron bench	1,180.00	-	1,180.00	1,150.00
Disabled access picnic table	1,492.00	-	1,492.00	1,454.00
Advertising and Sponsorship				
Events Banners per week (main gate entrances on railings x2 + free electronic advert)	25.83	5.17	31.00	30.00
Events Banners per week (<i>community / charity</i>)	15.00	3.00	18.00	18.00
Electronic Advert (<i>per day minimum 1 week</i>)	0.83	0.17	1.00	1.00
Internal park adverts (<i>per week</i>)	15.00	3.00	18.00	18.00
Vehicle advertising (<i>per day</i>)	102.50	20.50	123.00	120.00
Sponsorship	By negotiation			
Council owned Land Hire for Concessions				
Peak Time (<i>School Holidays/Bank Holidays/ Event Days</i>)				
Small (Single Operator)	51.00	-	51.00	50.00
Medium (Team of 2 - 5 Operators)	148.00	-	148.00	144.00
Large (Team of 5+ Operators)	222.00	-	222.00	216.00
Charitable Concession			Free	
Off Peak Time				
Small (Single Operator)	35.00	-	35.00	34.00
Medium (Team of 2 - 5 Operators)	82.00	-	82.00	80.00
Large (Team of 5+ Operators)	148.00	-	148.00	144.00
Charitable Concession			Free	
Pop Up Trading				
Peak Time (<i>School Holidays/Bank Holidays/ Event Days</i>)				
Market Stall (Frame with Canopy)	52.00	-	52.00	51.00
Wheelie Cart	46.00	-	46.00	45.00
Wheelie Cart including Fridge	51.00	-	51.00	50.00
Electricity	10.83	2.17	13.00	12.00

APPENDIX 1

CUSTOMERS AND COMMUNITY SERVICES

	Charge	VAT	2018/19	2017/18
	£	£	£	£
Off Peak Time		-		
Market Stall (Frame with Canopy)	42.00	-	42.00	41.00
Wheelie Cart	37.00	-	37.00	36.00
Wheelie Cart including Fridge	42.00	-	42.00	41.00
Electricity	10.83	2.17	13.00	12.00
PARKS AND SPORTS PITCHES				
Football (per game)				
Adult	41.67	8.33	50.00	49.00
Junior	31.67	6.33	38.00	37.00
Changing rooms (only)	11.67	2.33	14.00	13.00
RIVERS				
Moorings				
Annual charge: up to 7.99 metres	116.67	23.33	140.00	132.00
8 to 9.99 metres	191.67	38.33	230.00	220.00
10 to 14.99 metres	266.67	53.33	320.00	297.00
15 metres and above	341.67	68.33	410.00	385.00
Mooring registration fee	104.17	20.83	125.00	125.00
Transfer of mooring	50% of annual mooring fee			
Residential Mooring Charges (New Charge)				
up to 9.99 metres (per month)	102.50	20.50	123.00	
10 to 14.99 metres (per month)	154.17	30.83	185.00	
15 metres and above (per month)	205.00	41.00	246.00	
Wharfage - Hythe Quay Maldon and Burnham Pontoon				
Daily fees: vessels and multihulls	17.50	3.50	21.00	21.00
Quarterly fees: vessels of 8 metres and over or multihulls *	812.50	162.50	975.00	975.00
240/32 Amp Supply - Daily Charge (Maldon)	3.33	0.67	4.00	4.00
Static Events on vessels using the Hythe Quay / Burnham (Daily charge)	100.00	20.00	120.00	120.00
Exclusive use of visitor pontoons Maldon / Burnham (Daily charge)	100.00	20.00	120.00	120.00
Visitor Pontoon - Weekly Winter charge Oct - April (Maldon)	41.67	8.33	50.00	30.00
SPLASH PARK				
First Aid Cover per hour for Private Bookings			Deleted	24.00
Private bookings (per hour)	175.00	35.00	210.00	180.00
Private bookings (per half hour)	108.33	21.67	130.00	100.00
Single use ticket	2.08	0.42	2.50	2.50

APPENDIX 1

PLANNING AND REGULATORY SERVICES	Charge	VAT	2018/19	2017/18
	£	£	£	£
BUILDING CONTROL				
New dwellings	See attached - table A See attached - table B See attached - table C			
Work to a single dwelling				
All other non-domestic work				
DEVELOPMENT CONTROL				
Designs and Patents Act 1989				
Street Naming and Numbering				
Adding / removing a name	Free	-	Free	Free
Renaming / renumbering a property	40.00	-	40.00	40.00
Naming / numbering 1-5 properties (per property) inc flats*	40.00	-	40.00	40.00
Naming / numbering 6-25 properties (per property) inc flats*	30.00	-	30.00	30.00
Naming / numbering 26-75 properties (per property) inc flats*	25.00	-	25.00	25.00
Naming / numbering 76+ properties (per property) inc flats*	20.00	-	20.00	20.00
Naming a street (per street)**	100.00	-	100.00	100.00
Change to development after notification	50.00	-	50.00	50.00
Street renaming at residents request	150.00	-	150.00	150.00
Written confirmation of postal address details	Free	-	Free	Free
* numbers include dwellings within developments with new streets				
** number of new street names only				
LAND CHARGES				
<i>Premises exempt as per legislation: church halls, village halls & non-commercial venues</i>				
<i>CON29 (part 1): standard fee</i>	120.83	24.17	145.00	142.00
<i>additional fee for non-residential searches</i>	21.67	4.33	26.00	25.00
<i>LLC1</i>	22.00	-	22.00	22.00
<i>additional fee for non-residential searches</i>	32.50	6.50	39.00	25.00
<i>CON29O (part 2) enquiry - per question: Q4-5 only (if purchased with full search)</i>	15.00	3.00	18.00	18.00
<i>Q6-21</i>	15.00	3.00	18.00	18.00
<i>Q22 only</i>	21.67	4.33	26.00	25.00
<i>Additional enquiry</i>	31.00	6.20	38.00	37.20
<i>Additional parcel of land LLC1</i>	5.00	-	5.00	5.00
<i>Additional parcel of land CON29</i>	15.00	3.00	18.00	18.00
<i>Copy of duplicate search</i>	10.00	2.00	12.00	12.00
<i>Search confirmation (up to 3mths old)</i>	10.00	2.00	12.00	12.00
Personal Searches				
<i>CON29R standard enquiry (when viewed in person)</i>	Free Free Free			Free
<i>Local land charges register (in person): print out</i>				Free
<i>view</i>				Free
<i>Local land charges LLC1 certificated</i>	22.00	-	22.00	22.00

Planning Services Pre-Application Fees and Charges 2018/19

	Further Details	Cost (£)	VAT (£)	Total (£)
Householder development (Duty Planner)	Only available for non-Complex Householder advice. This would include extensions to single dwellings, porches, garages, outbuildings and walls and fences. (No written advice).	Free		Free
Householder development (Written advice)	Includes proposals to alter and extend individual houses and flats for residential purposes where the development relates to a building which is not listed as being of architectural or historic interest. In cases where the house or flat is listed then the charge will fall within Minor Development.	85.00	17.00	102.00
Householder development (Meeting* with Planning Officer of no more than one hour and written advice)	Includes proposals to alter and extend individual houses and flats for residential purposes where the development relates to a building which is not listed as being of architectural or historic interest. In cases where the house or flat is listed then the charge will fall within Minor Development.	161.67	32.33	194.00
Smallscale commercial development (Written advice)	Includes proposals for: Change of use up to 200m2 Extensions to commercial properties under 50m2 1-3 Advertisements Amendments to Previously Approved Schemes	85.00	17.00	102.00
Smallscale commercial development (Meeting* with Planning Officer of no more than one hour and written advice)	Includes proposals for: Change of use up to 200m2 Extensions to commercial properties under 50m2 1-3 Advertisements Amendments to Previously Approved Schemes	161.67	32.33	194.00
Minor development (Written advice)	Includes proposals for: 1-4 residential units or gross external floorspace of up to 499m2 Change of use between 200 and 499m2 Extensions to commercial properties over 50m2 Over three advertisements Public Art Telecommunications Equipment Air Conditioning / Ventilation Equipment Amendments to Previously Approved Schemes	214.17	42.83	257.00
Minor development (Meeting* with Planning Officer of no more than one hour and written advice)	Includes proposals for: 1-4 residential units or gross external floorspace of up to 499m2 Change of use between 200 and 499m2 Extensions to commercial properties over 50m2 Over three advertisements Public Art Telecommunications Equipment Air Conditioning / Ventilation Equipment Amendments to Previously Approved Schemes	482.50	96.50	579.00
Medium development (Written advice)	Includes proposals for: 5-9 residential units or gross external floorspace of 500-999m2	321.67	64.33	386.00
Medium development (Meeting* with Planning Officer of no more than one hour and written advice)	Includes proposals for: 5-9 residential units or gross external floorspace of 500-999m2	535.83	107.17	643.00
Major development (Written advice)	Includes proposals for: 10-20 residential units Non-residential development with a gross external floorspace over 1,000m2	535.83 (Plus additional £20 +VAT per dwelling to a maximum of 74 dwellings)	107.17	643.00

Major development (Meeting* with Planning Officer of no more than one hour and written advice)	Includes proposals for: 10-20 residential units Non-residential development with a gross external floorspace over 1,000m2	1,072.50	214.50	1,287.00
(Plus additional £20 +VAT per dwelling to a maximum of 74 dwellings)				
Strategic Proposals (Planning Performance Agreements) (Meeting* with Planning Officer of no more than one hour and written advice)	Includes proposals for: Any application of 75 dwellings or more dwellings; or any outline residential development proposals whose site is 2 hectares or more. Any residential proposal promoted as an allocated site within the LDP. Any 100% Affordable Housing proposals of six dwellings or 0.3ha or more in outline form. Any non-residential development proposal, whose floor area is 1,500 square metres or more or whose site area is 2 hectares or more. Any non-residential proposals relating to development proposals allocated within the LDP. Any retail development 1,000 square meters or more or which of 250 square metres or more and is proposed to be beyond existing town centres as defined in the local plan or emerging LDP. Any mixed use development proposals whose site area is 2 hectares or more, or is of 75 dwellings or 1,000 square metres commercial floor area or more. Wind Turbines Any wind energy proposals whose output capacity is 1Mw or more or which proposes three or more turbines of 30m or more. Any Solar energy proposals whose output capacity is 1Mw or more or which proposes 4,000 or more solar panels. Energy from Waste Scheme which is 1KW capacity or more.	Individually determined at full cost recovery		
Minor Alterations to Listed Building (Written advice)	Only available for very minor and non-Complex advice. This would include replacement windows. This only relates to development that does not fall within any category above. In those instances where it does the higher fee will be required.	63.33	12.67	76.00
Alterations/Extension to Listed Building (Written advice)	Includes proposals for: Alterations to a listed building Extensions and additions to a listed building Demolition of an unlisted building within a conservation area This only relates to development that does not fall within any category above. In those instances where it does the higher fee will be required.	214.17	42.83	257.00
Alterations/Extension to Listed Building (Meeting* with Planning Officer of no more than one hour and written advice)	Includes proposals for: Alterations to a listed building Extensions and additions to a listed building Demolition of an unlisted building within a conservation area This only relates to development that does not fall within any category above. In those instances where it does the higher fee will be required.	523.33	104.67	628.00
Development in a Conservation Area (Written Advice)	This only relates to development that does not fall within any category above. In those instances where it does the higher fee will be required.	161.67	32.33	194.00
Development in a Conservation Area (Meeting* with Planning Officer of no more than one hour and written advice)	This only relates to development that does not fall within any category above. In those instances where it does the higher fee will be required.	471.67	94.33	566.00
Minor Tree advice (Tree within a conservation area only) (Written advice)	Includes proposals for: Works to 1-4 individually listed trees	63.33	12.67	76.00

APPENDIX 1

Minor Tree advice (TPOs only) (Written advice)	Includes proposals for: Works to 1-4 individually listed trees Replacement of 1-4 individually listed trees	85.00	17.00	102.00
Minor Tree advice (TPOs only) (Meeting* with appropriate Officer of no more than one hour and written advice)	Includes proposals for: Works to 1-4 individually listed trees Replacement of 1-4 individually listed trees	214.17	42.83	257.00
Major Tree advice (TPOs only) (Meeting* with appropriate Officer of no more than one hour and written advice)	Includes proposals for: Works to 5 or more individually listed trees Replacement of 5 or more individually listed trees Works to trees within an area protected under a Tree Preservation Order Works to trees within a woodland protected under a Tree Preservation Order	429.17	85.83	515.00
Inspection of compliance with Enforcement Notice	Written confirmation that an enforcement notice has been complied with.	214.17	42.83	257.00
Compliance with Condition requests	Includes, but not exclusively: Written confirmation that a condition(s) has been complied with Written confirmation that a condition(s) has been discharged	161.67	32.33	194.00
Compliance with S.106 Agreement requests	Written confirmation that all/some S.106 obligations have been agreed per obligation	107.50	21.50	129.00
Planning History requests	Includes, but not exclusively: Written confirmation of any restrictions imposed on a site on a site. Confirmation of authorised use of a site Confirmation of an absence of an agricultural occupancy condition	161.67	32.33	194.00

*All pre-application and advice Meeting*s will be held at the Council Offices. However, if it is agreed necessary to convene a Meeting* on site, travel time to and from the site will be charged at the hourly Meeting rate. Officers are unable to hold a site Meeting* without the prior deposit of plans or written proposals.

TABLE A - NEW DWELLINGS
Dwelling-houses and Flats not exceeding 300m2

Please note that the Charges marked with an * have been reduced to reflect where controlled electrical installations are being carried out, tested and certified by a registered Part P electrician. If these reductions are claimed and a self certifying electrician is not subsequently employed, the applicant will be invoiced for supplementary charges equivalent to the discount (see D14 below)

Code	Bungalows or Houses less than 4 storeys		Plan Charge	Inspection Charge *	Building Notice Charge*	Regularisation Charge*
H01	1 Plot	Net	192.00	479.00	738.00	939.00
		VAT	38.40	95.80	147.60	-
		Total	230.40	574.80	885.60	939.00
H02	2 Plots	Net	287.00	766.00	1,159.00	1,475.00
		VAT	57.40	153.20	231.80	-
		Total	344.40	919.20	1,390.80	1,475.00
H03	3 Plots	Net	335.00	1,054.00	1,528.00	1,944.00
		VAT	67.00	210.80	305.60	-
		Total	402.00	1,264.80	1,833.60	1,944.00
H04	4 Plots	Net	383.00	1,341.00	1,896.00	2,414.00
		VAT	76.60	268.20	379.20	-
		Total	459.60	1,609.20	2,275.20	2,414.00
H05	5 Plots	Net	431.00	1,628.00	2,265.00	2,883.00
		VAT	86.20	325.60	453.00	-
		Total	517.20	1,953.60	2,718.00	2,883.00
Flats						
F01	1	Net	192.00	479.00	738.00	939.00
		VAT	38.40	95.80	147.60	-
		Total	230.40	574.80	885.60	939.00
F02	2	Net	287.00	623.00	1,001.00	1,274.00
		VAT	57.40	124.60	200.20	-
		Total	344.40	747.60	1,201.20	1,274.00
F03	3	Net	335.00	766.00	1,212.00	1,542.00
		VAT	67.00	153.20	242.40	-
		Total	402.00	919.20	1,454.40	1,542.00
F04	4	Net	383.00	910.00	1,422.00	1,810.00
		VAT	76.60	182.00	284.40	-
		Total	459.60	1,092.00	1,706.40	1,810.00
F05	5	Net	431.00	1,054.00	1,633.00	2,078.00
		VAT	86.20	210.80	326.60	-
		Total	517.20	1,264.80	1,959.60	2,078.00
Conversion to						
V01	Single Dwelling-House	Net	192.00	575.00	843.00	1,073.00
		VAT	38.40	115.00	168.60	-
		Total	230.40	690.00	1,011.60	1,073.00
V02	Single Flat	Net	192.00	479.00	738.00	939.00
		VAT	38.40	95.80	147.60	-
		Total	230.40	574.80	885.60	939.00
	Notifiable electrical work		(where applicable, in addition to the above, per dwelling)			
D14	(Where a satisfactory certificate will not be issued by a Part P registered electrician)	Net	This charge relates to a first fix pre-plaster inspection and final testing on completion. For Regularisation application a full appraisal and testing will be carried out.		201.00	255.00
		VAT			40.20	-
		Total			241.20	255.00

Where Standard Charges are not applicable please contact Building Control on 01621 876235

PLANNING SERVICES

TABLE B - WORK TO A SINGLE DWELLING
Limited to work not more than 3 storeys above ground level

Please note that the Charges marked with an * have been reduced to reflect where controlled electrical installations are being carried out, tested and certified by a registered Part P electrician. If these reductions are claimed and a self certifying electrician is not subsequently employed, the applicant will be invoiced for supplementary charges equivalent to the discount (see D14 below)

Code	Extension & New Build		Full Plans		Full Plans - Multiple work reductions only **		Building Notice Charge *	Multiple work reductions only Building Notice Charge * at 50% reduced rate **	Regularisation Charge *
			Plan Charge	Inspection Charge *	Plan Charge at 50% reduced rate**	Inspection Charge * at 50% reduced rate **			
D01a	Separate single storey extension with floor area not exceeding 10m²	Net	96.00	96.00	48.00	48.00	211.00	106.00	268.00
New charge		VAT	19.20	19.20	9.60	9.60	42.20	21.20	-
		Total	115.20	115.20	57.60	57.60	253.20	127.20	268.00
D01	Separate single storey extension with floor area exceeding 10m² but not exceeding 40m²	Net	192.00	383.00	96.00	192.00	632.00	316.00	805.00
		VAT	38.40	76.60	19.20	38.40	126.40	63.20	-
		Total	230.40	459.60	115.20	230.40	758.40	379.20	805.00
D02	Separate single storey extension with floor area exceeding 40m² but not exceeding 100m²	Net	192.00	479.00	96.00	240.00	738.00	369.00	939.00
		VAT	38.40	95.80	19.20	48.00	147.60	73.80	-
		Total	230.40	574.80	115.20	288.00	885.60	442.80	939.00
D03	Separate extension with some part 2 or 3 storeys in height and a total floor area not exceeding 40m²	Net	192.00	431.00	96.00	216.00	685.00	343.00	872.00
		VAT	38.40	86.20	19.20	43.20	137.00	68.60	-
		Total	230.40	517.20	115.20	259.20	822.00	411.60	872.00
D04	Separate extension with some part 2 or 3 storeys in height and a total floor area exceeding 40m² but not ex 100m²	Net	192.00	575.00	96.00	288.00	843.00	422.00	1,073.00
		VAT	38.40	115.00	19.20	57.60	168.60	84.40	-
		Total	230.40	690.00	115.20	345.60	1,011.60	506.40	1,073.00
D05	A building or extension comprising SOLELY of a garage, carport or store - total floor area not exceeding 100m²	Net	192.00	192.00	96.00	96.00	421.00	211.00	536.00
		VAT	38.40	38.40	19.20	19.20	84.20	42.20	-
		Total	230.40	230.40	115.20	115.20	505.20	253.20	536.00
D06	Detached non-habitable domestic building with total floor area not exceeding 50m²	Net	192.00	287.00	96.00	144.00	527.00	264.00	670.00
		VAT	38.40	57.40	19.20	28.80	105.40	52.80	-
		Total	230.40	344.40	115.20	172.80	632.40	316.80	670.00
Conversions									
D07	First floor & second floor loft conversions	Net	192.00	383.00	96.00	192.00	632.00	316.00	805.00
		VAT	38.40	76.60	19.20	38.40	126.40	63.20	-
		Total	230.40	459.60	115.20	230.40	758.40	379.20	805.00
D08	Other work (e.g. garage conversions)	Net	192.00	192.00	96.00	96.00	421.00	211.00	536.00
		VAT	38.40	38.40	19.20	19.20	84.20	42.20	-
		Total	230.40	230.40	115.20	115.20	505.20	253.20	536.00
Alterations (including underpinning)									
D09	Renovation of a thermal element	Net	96.00	96.00	48.00	48.00	211.00	106.00	268.00
		VAT	19.20	19.20	9.60	9.60	42.20	21.20	-
		Total	115.20	115.20	57.60	57.60	253.20	127.20	268.00
D10	Replacement of windows, roof lights, roof windows or external glazed doors	Net	96.00	96.00	48.00	48.00	211.00	106.00	268.00
		VAT	19.20	19.20	9.60	9.60	42.20	21.20	-
		Total	115.20	115.20	57.60	57.60	253.20	127.20	268.00
D11x	Cost of work not exceeding £1,000	Net	72.00	120.00	36.00	60.00	211.00	106.00	268.00
		VAT	14.40	24.00	7.20	12.00	42.20	21.20	-
		Total	86.40	144.00	43.20	72.00	253.20	127.20	268.00
New charge									
D11a	Cost of work exceeding £1,001 but not exceeding £2,000 (Incl Renewable Energy systems)	Net	96.00	144.00	48.00	72.00	263.00	132.00	335.00
		VAT	19.20	28.80	9.60	14.40	52.60	26.40	-
		Total	115.20	172.80	57.60	86.40	315.60	158.40	335.00
D11	Cost of work exceeding £2,001 & not exceeding £5,000 (Incl Renewable Energy systems)	Net	144.00	192.00	72.00	96.00	369.00	185.00	469.00
		VAT	28.80	38.40	14.40	19.20	73.80	37.00	-
		Total	172.80	230.40	86.40	115.20	442.80	222.00	469.00
D12	Cost of work exceeding £5,001 & not exceeding £25,000	Net	192.00	239.00	96.00	120.00	474.00	237.00	603.00
		VAT	38.40	47.80	19.20	24.00	94.80	47.40	-
		Total	230.40	286.80	115.20	144.00	568.80	284.40	603.00
D13	Cost of work exceeding £25,001 & not exceeding £100,000	Net	239.00	479.00	120.00	240.00	790.00	395.00	1,006.00
		VAT	47.80	95.80	24.00	48.00	158.00	79.00	-
		Total	286.80	574.80	144.00	288.00	948.00	474.00	1,006.00
Notifiable Electrical work (in addition to the above, where applicable)									
D14	(Where a satisfactory certificate will not be issued by a Part P registered electrician)	Net	This charge relates to a first fix pre-plaster inspection and final testing on completion. For Regularisation application a full appraisal and testing will be carried out.				201.00	n/a	255.00
		VAT					40.20	n/a	-
		Total					241.20	n/a	255.00

****Multiple work reductions.** Where the proposed works consist of more than one of the above elements then the appropriate charge is calculated by paying the full amount for the most expensive element and only 50% for the other applicable elements with the exception of D14 electrical Works

Where Standard Charges are not applicable please contact Building Control on 01621 876235

PLANNING SERVICES

TABLE C - ALL OTHER NON-DOMESTIC WORK
 Limited to work not more than 3 storeys above ground level

Code	Extensions and New Build		Plan Charge	Plan Charge at 50% reduced rate** (for multiple works only)	Inspection Charge	Inspection Charge * at 50% reduced rate ** (for multiple works only)	Regularisation Charge
N01	Single storey with floor area not exceeding 40m2	Net	192.00	96.00	383.00	192.00	747.00
		VAT	38.40	19.20	76.60	38.40	-
		Total	230.40	115.20	459.60	230.40	747.00
N02	Single storey with floor area not exceeding 40m2 but not exceeding 100m2	Net	192.00	96.00	575.00	288.00	996.00
		VAT	38.40	19.20	115.00	57.60	-
		Total	230.40	115.20	690.00	345.60	996.00
N03	With some part 2 or 3 storey in height and a total floor area not exceeding 40m2	Net	192.00	96.00	479.00	240.00	872.00
		VAT	38.40	19.20	95.80	48.00	-
		Total	230.40	115.20	574.80	288.00	872.00
N04	With some part 2 or 3 storey in height and a total floor area exceeding 40m2 but not exceeding 100m2	Net	192.00	96.00	623.00	312.00	1,058.00
		VAT	38.40	19.20	124.60	62.40	-
		Total	230.40	115.20	747.60	374.40	1,058.00
Alterations							
N05	Cost of work not exceeding £5,000	Net	144.00	72.00	144.00	72.00	374.00
		VAT	28.80	14.40	28.80	14.40	-
		Total	172.80	86.40	172.80	86.40	374.00
	Replacement of windows, roof lights, roof windows or external glazed doors (not exceeding 20 units)	Net	144.00	72.00	144.00	72.00	374.00
		VAT	28.80	14.40	28.80	14.40	-
		Total	172.80	86.40	172.80	86.40	374.00
	Renewable Energy systems (not covered by an appropriate competent persons scheme)	Net	144.00	72.00	144.00	72.00	374.00
		VAT	28.80	14.40	28.80	14.40	-
		Total	172.80	86.40	172.80	86.40	374.00
	Installation of new shop front	Net	144.00	72.00	144.00	72.00	374.00
		VAT	28.80	14.40	28.80	14.40	-
		Total	172.80	86.40	172.80	86.40	374.00
N06	Cost of work exceeding £5,000 & not exceeding £25,000	Net	192.00	96.00	192.00	96.00	498.00
		VAT	38.40	19.20	38.40	19.20	-
		Total	230.40	115.20	230.40	115.20	498.00
	Replacement of windows, roof lights, roof windows or external glazed doors (exceeding 20 units)	Net	192.00	96.00	192.00	96.00	498.00
		VAT	38.40	19.20	38.40	19.20	-
		Total	230.40	115.20	230.40	115.20	498.00
	Renovation of thermal elements	Net	192.00	96.00	192.00	96.00	498.00
		VAT	38.40	19.20	38.40	19.20	-
		Total	230.40	115.20	230.40	115.20	498.00
	Installation of a Raised Storage Platform within an existing building	Net	192.00	96.00	192.00	96.00	498.00
		VAT	38.40	19.20	38.40	19.20	-
		Total	230.40	115.20	230.40	115.20	498.00
N07	Cost of works exceeding £25,000 & not exceeding £100,000	Net	287.00	144.00	335.00	168.00	809.00
		VAT	57.40	28.80	67.00	33.60	-
		Total	344.40	172.80	402.00	201.60	809.00
	Fit out of building up to 100m2	Net	287.00	144.00	383.00	192.00	872.00
		VAT	57.40	28.80	76.60	38.40	-
	Total	344.40	172.80	459.60	230.40	872.00	

Multiple work reductions. Where the proposed works consist of more than one of the above elements then the appropriate charge is calculated by paying the full amount for the most expensive element and only 50% for the other applicable elements.

Where Standard Charges are not applicable please contact Building Control on 01621 876235

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REPORT of DIRECTOR OF RESOURCES

**to
FINANCE AND CORPORATE SERVICES COMMITTEE
30 JANUARY 2018**

REVISED 2017 / 18 ESTIMATES, ORIGINAL 2018 / 19 BUDGET ESTIMATES AND COUNCIL TAX 2018 / 19

1. PURPOSE OF THE REPORT

- 1.1 To note the Provisional Local Government Finance Settlement announced by the government on 19 December 2017.
- 1.2 To present to the Committee the revised 2017 / 18 and original 2018 / 19 General Fund Revenue Budget estimates for approval and recommendation to the Council on 8 February 2018.
- 1.3 To present the proposed level of Council Tax increase for 2018 / 19 for recommendation to the Council on 8 February 2018.
- 1.4 To present for approval and recommendation to the Council on 8 February 2018 the policy on use of Reserves.

2. RECOMMENDATIONS

- (i) That the following be approved:
 - (a) that the Committee notes the main details of the Provisional Local Government Finance Settlement 2018 / 19 described in section 3.3 of the report;
 - (b) that a pay award in line with national recommendations is approved of 2% for both 2018 / 19 and 2019 / 20.

To the Council:

- (ii) that the following be approved:
 - (c) the Summary Revised 2017 / 18 and Original 2018 / 19 General Fund Revenue Budget Estimates (**APPENDICES 1 (A and B), 2 and 3**)

- (d) an average Band D council tax of either:
- **Option One:** £192.97 (excluding parish precepts) (2.99% increase) for 2018 / 19 (**APPENDIX 1A**);
- OR
- **Option Two:** £187.37 (excluding parish precepts) (zero increase) for 2018 / 19 (**APPENDIX 1B**)
- (e) policies on the designated use of financial reserves (**APPENDIX 5**);
- (f) an increase in the minimum general fund working balance from £2,500,000 to £2,600,000 for 2018 / 19;
- (iii) that the Council gives due regard to the Director of Resources statement on the robustness of budgets and adequacy of reserves in **APPENDIX 7**.

3. SUMMARY OF KEY ISSUES

- 3.1 The Council continues to face further declines in income from central government whilst at the same time the demands on some of its services and inflation has increased.
- 3.2 The requirement to set a balanced budget has required stringent processes to deliver efficiencies, preserve as far as possible front line services, retain the ability to generate income and to recognise the increasing demand for services in these difficult times.

3.3 Provisional Local Government Finance Settlement 2018 / 19

- 3.3.1 The provisional 2018 / 19 local government finance settlement was announced on 19 December 2017.

	2015 / 16 Adjusted	2016 / 17	2017 / 18	2018 / 19	2019 / 20
	£m	£m	£m	£m	£m
Settlement Funding Assessment – Maldon	2.447	1.964	1.601	1.474	1.173
Annual % Change		-19.7%	-18.5%	-7.9%	-20.4%
Cumulative % Change		-19.7%	-34.6%	-39.8%	-52.1%

- 3.3.2 The Council agreed to take up the offer in the 2016 / 17 Settlement for the opportunity for councils to accept a multi-year settlement offer, which would give greater certainty of funding until the end of the Parliament. The offer included:
- Revenue Support Grant;
 - Business rates tariff and top up payments, which will not change for reasons relating to the relative needs of local authorities;
 - Rural Services Delivery Grant; and
 - Transition Grant.

- 3.3.3 For 2018 / 19, Central Government Funding is now limited to us keeping an element of Business Rates income. Revenue Support Grant is no longer received and there is no Rural Services Delivery Grant or transition Grant. In 2019 / 20 a new Tariff top up payment of £330,000 is due to be payable by the Authority.
- 3.3.4 On 18 January 2017, Central Government announced that the Business Rate Tariff and Top-ups were being amended to reflect a change in data from the Valuation Office. This has been built into the revised budgets, the impact being £18,000 additional tariff. The impact for the 2018 / 19 tariff is still unknown.
- 3.3.5 The New Homes Bonus (NHB) Scheme was introduced in 2011 / 12 as a way to encourage local authorities to facilitate housing growth. In essence, for every additional property built or brought back into use, the government match funds the additional council tax, with an additional amount for affordable homes. From 2018 / 19, the NHB rewards all net additions in an area for four years, this is an additional year's reduction from 2017 / 18. Other changes to the scheme had been consulted on, but the Finance Settlement confirmed that there would be no further changes to the 2018 / 19 scheme.
- 3.3.6 The Council will see a reduction in funding as a consequence of the reduction to NHB legacy payments in 2018 / 19 of £158,000. It is anticipated that this will be offset in some years by new housing growth that is currently in the pipeline, assumptions have been based on the same rate of growth as built into the Council Tax base and other property based budgets in the interests of consistency. The Council's Medium Term Financial Strategy (MTFS) has been prepared on this basis. The future of New Homes Bonus is not certain and the Council has used this funding to prop-up the Revenue Budget. This is not considered to be sustainable and therefore the Council is phasing out reliance on this funding stream to reduce the budget gap. The MTFS has been updated to remove additional years contribution of NHB for each of the next four years. Therefore, in 2021 / 22 this income stream is totally ringfenced and no longer a source of income for the budget.

3.4 Revised General Fund Revenue Budget Estimates 2017 / 18

- 3.4.1 The Quarter Two (Q2) budgetary outturn report taken to the Finance and Corporate Services Committee (F&CS) on 28 November 2017 reported a reduction in planning income. This drop in income of £230,000 combined with the repayment of additional Business Rate surplus of £241,000 reported in the 2016 / 17 outturn report has resulted in a predicted outturn taking £1,168,000 from General Fund Reserves, against the original approved budget of £695,000.
- 3.4.2 In addition to the variances report above, there has also been a reduction of £82,000 in the Building Control and Land charge fee income that is being received, and an increase in staff entered into the pension scheme resulting in £48,000 additional expenditure, Business Rates are also higher than that budgeted for due to the nationwide Business Rates Revaluation. These have been countered by £104,000 additional income from the Council Tax Sharing Agreement that has exceeded budget, and has now been built into the 2018 / 19 core budget.

3.4.3 Additional income is also being generated from growth in Local Business Rates and pooling arrangements within the Essex Region Business Rates Pool. For 2016 / 17, the Authority's benefit from being included within the pool was £175,000.

3.4.4 Revenue Supplementary Estimates agreed during the year, and now built in to the budgets, total £120,900 and are as follows:

Description	£
Maternity Cover for Solicitor	20,000
Temp Community Protection Officer	10,100
Corporate core - recruitment and other costs	30,000
Planning Policy - recruitment and other costs	23,000
Economic Development - recruitment and other costs	17,800
Development Control - recruitment and other costs	13,700
Building Control - recruitment and other costs	6,300
GRAND TOTAL	120,900

3.5 General Fund Revenue Budget Estimates 2018 / 19

3.5.1 The proposed 2018/19 net operating budget after adjusting for statutory adjustments, but before any non-service specific funding and use of reserves totals £7.978m and is therefore £0.805m (9.1%) lower than 2017/18 (£8.783m). The main reduction is due to the three year forward funding of the pension deficit, £1.7m was funded in 2017 / 18 that has given a zero budget in each of the 2018 / 19 and 2019 / 20 budget years. There is also growth included within the 2018 / 19 budget; for inflation at 1.03%, the allowance provided within the MTFS for this was £270,000, the provisional growth bid proposals of £352,000 and a net reduction in planning income since the 2017 / 18 original budget of £141,000. It is projected that in 2018 / 19, there will be no change to General Fund balances, and £201,000 contributed to earmarked reserves under Council Tax option one, or a contribution of £65,000 under option two. The two options for Council Tax increase are considered in sections 3.9.7 and 3.9.8. Proposals for the usage of earmarked reserves are discussed in more detail in Section 3.10 (**APPENDICES 1A and 1B and 3**).

3.5.2 2018 / 19 Budgets have initially been built up as follows:

- Zero based budget;
- Inflation assumptions on existing contracts, (2% for pay), contractual inflation on goods and services based upon Consumer Price Index (CPI) or other indexes built into contracts;
- Modifications to fee and grant income;
- Implications of statutory and contractual changes;
- Growth and savings, as discussed later in this report.

3.5.3 The MTFS currently includes a payroll inflationary increase of 2% for the next two years. This is in line with the proposal that is currently being considered by the Local Government Unions. It is intended that the Council will continue to apply the UK

Living Wage which ensures that lower scale points are brought up to a national standard.

3.6 Budget Growth, Savings and Income Generation in 2018 / 19

- 3.6.1 The programme committees considered reports on the budget growth for 2018 / 19 in the previous cycle of meetings. These proposals have all been built into the core budget, and the proposals are at **APPENDIX 4**. If Members decide to not approve any of these proposals, then the bids will be removed from the budget, and the equivalent budget requirement will go back into Earmarked balances to be used against the Pension Deficit requirement in 2020 / 21.
- 3.6.2 Furthermore, the F&CS on 28 November 2017 agreed non-recurring growth in 2018 / 19 in relation to repairs and renewals of Council assets which would not form part of the capital programme; this totals £54,000 and will be funded from a draw down from the Repairs and Renewals reserve.

3.7 Essex Region Business Rates Pool

- 3.7.1 As agreed by the Council in October 2015, the Council joined the Essex Region Business Rates Pool in April 2016. The Pool will continue to operate in 2018 / 19. The Council will continue to benefit by being in the Pool in 2018 / 19. .

3.8 Interest on Investments

- 3.8.1 Interest from investment income is an integral part of the budget considerations. The current economic climate has seen the Bank of England base rate increase for the first time in ten years to 0.5%. The Treasury Management and Investment Strategy has been revised to enable Officers to increasingly diversify the Council's investment portfolio. In the last year, the Council's investment income now includes returns from a diversified income fund. The MTFS includes an estimates investment return of 1.6% compared to an actual investment return in 2016 / 17 of 1.18%,

3.9 Council Tax

- 3.9.1 The Council's net expenditure budget (excluding parish precepts but after service specific funding and contribution from reserves) for 2018/19 is £7,020,000 with option one (**APPENDIX 1A**) and £6,884,500 with option two (**APPENDIX 1B**). The Budget Summary set out in **APPENDIX 1(both A and B)** has been restated for 2017 / 18 to adjust for the removal of recharges between services.
- 3.9.2 The tax base to be used for setting the 2018 / 19 Council Tax was agreed by the Council at its meeting on 21 December 2017. The tax base consists of 24,193.2 "Band D equivalent" properties, after allowing for a non-collection rate of 1.7%. This tax base is now fixed for the purposes of setting the 2018 / 19 Council Tax.
- 3.9.3 In terms of the Collection Fund projection, Maldon District Council's share of the net surplus, which is used to reduce our Council Tax, is £229,708, comprised of a surplus distribution on Council Tax of £158,864 and a surplus distribution on Business Rates of £70,844.

3.9.4 The income raised from Council Tax (excluding parish precepts) required from council taxpayers in 2018/19 for Council services is summarised below:

	Option One	Option Two
	£	£
Maldon District Council Net budget to be Funded	7,020,000	6,884,500
Local Business Rates Retention	-2,192,183	-2,192,183
Council Tax Collection Fund Adjustment	-159,000	-159,000
Maldon District Council Council Tax Requirement	4,668,517	4,533,017

3.9.5 In accordance with the legislation under the Local Government Finance Act 1992, all parish precepts must be charged to the Council's General Fund. At the time of writing this report not all parish precepts had been received. It is envisaged that all the parish precepts will be reported at the Council meeting on 8 February 2018 for Council Tax setting purposes.

3.9.6 The Council Tax referendum threshold set by the Secretary of State for 2018 / 19 was announced as part of the Provisional Settlement and for Maldon, the threshold has been set at 3% increase over 2017 / 18 or £5 whichever is the greater. Any Council proposing increases in excess of the threshold faces the substantial cost of conducting a local referendum and if it results in a 'No' vote, the rebilling cost as well.

3.9.7 Option One: Council Tax 2.99% increase

3.9.7.1 The Budget estimates have been constructed on the basis that the Council is proposing to increase council tax by £5.60 (2.99%). This represents a prudent approach having regard to the balance of the risks and opportunities facing the Council in future years with subsequent increases to be reviewed each year in the light of emerging risks. Whilst the budget for 2018 / 19 is balanced, there remain risks looking ahead to the medium term.

3.9.7.2 Council Tax increases become part of the base of the MTFS income for future years. Paragraph 3.10.2 below shows that over the duration of the MTFS, there is still a budget deficit that needs to be funded. The proposed increase in Council Tax generates an additional £136,000 of income compared to 2017 / 18. If the increase were not approved for 2018 / 19 then the gap in future years widens and any necessary Council Tax increase would then be greater.

3.9.8 Option Two: Council Tax 0% increase

3.9.8.1 The Budget estimates have been constructed on the basis that the Council is proposing to not increase council tax. This protects residents from additional financial burden.

3.10 General Fund Balance and Revenue Reserves

- 3.10.1 Detailed policy information for each earmarked revenue reserve is set out in **APPENDIX 5** and appropriations to and from them is detailed in **APPENDIX 1A and B**.
- 3.10.2 Based on the latest risk assessment it is considered that the Council increases the approved minimum working balance level from £2.5m to £2.6m, this will be regularly reviewed in the light of changing circumstances.
- 3.10.3 At **APPENDIX 6A** the latest MTFS including a 2.99% increase shows an estimated savings requirement of £475,000 in 2019 / 20, £723,000 in 2020 / 21 and £291,000 in 2021 / 22 and an overall savings requirement of £1,489,000 to balance the budget in these years.
- 3.10.4 At **APPENDIX 6B** the latest MTFS including a 0% increase shows an estimated savings requirement of £705,000 in 2019 / 20, £731,000 in 2020 / 21 and £298,000 in 2021 / 22 and an overall savings requirement of £1,734,000 to balance the budget in these years.
- 3.10.5 It was proposed in the 2017 / 18 budget to return the Local Council Tax Support Scheme (LCTS) Reserve to balances in 2018 / 19 to manage the savings gap, however this hasn't been necessary. Looking forward over the current MTFS, there is one main pressure on revenue budgets:
- In 2020 / 21 the pension deficit will become payable. In 2017 / 18, a three year deficit payment was approved. This generated savings of £80,000 against three years of annual payments. Currently the forecast General Fund balances are above the required working balances, and therefore it appear beneficial to consider entering into another three year funding arrangement if this is an option.
 - Additionally it would be prudent to have additional funds to balance the budget should Business Rates not perform as intended.
 - Therefore, where reserves such as the LCTS are no longer required, it is proposed that these are transferred into an equalisation reserve that can then be used towards the Pensions deficit, or to equalise any downturn in Business Rates performance as considered appropriate.
- 3.10.6 A summary of the proposed use of reserves is summarised in the table below and is based on a budget projection that includes aspects such as inflation and a number of priority and statutory growth pressures offset by savings identified. The overall aim is to ensure that reserves do not fall below £2.6m and the current projections keep within this target. The balances are based on Option one. Should Option two be chosen, the balance for earmarked reserves will be decreased by £136,000.

Balances Movement (taking into account known movements in 2017 / 18 budget)	2017 / 18	2018 / 19
	£000	£000
Balance brought forward		
General Fund Reserves	4,339	3,171
Earmarked Reserves	2,653	2,048
Total	6,992	5,219
Projected Movement		
General Fund Reserves	-1,168	0
Earmarked Reserves	-605	201
Total	-1,773	201
Balance carried forward		
General Fund Reserves	3,171	3,189
Earmarked Reserves	2,048	2,249
Total	5,219	5,420

3.11 View on Risks

- 3.11.1 Risks to the Council's financial position could derive potentially from budget overspend, loss of investment income, contractual / legislative failure, shortfall in forecast business rates growth or challenge and emergency events. Historically, the Council's outturn has been within budget and investment income has been above budget; therefore, this is not seen as a high risk to the Council and it is not necessary to make additional significant provision. However, robust budget management, monitoring and reporting will be a key discipline for all budget managers and ensuring that income levels included in the budget are achieved, will be a key focus.
- 3.11.2 The level of risk posed by contractual or legislative failure and emergency events is difficult to predict, but it would be a low probability with a potentially high impact. However, it is not appropriate to set aside large amounts of reserve against the possibility of this happening and that appropriate bond / Parent Company Guarantee have been built into large contracts.
- 3.11.3 It is important to recognise that with the introduction of the Business Rates Retention, there is a considerable degree of uncertainty in the forecast for business rates growth as much of it depends on external factors including the impact of the 2017 / 18 revaluation and the number of appeals that are successful. The Council's own economic development policies can have an impact on business rates growth and therefore it is important that the planning services, economic development services and the business rates service have a co-ordinated approach to inward investment policies. It is important to ensure a high level of growth in the District, as any empty properties create a risk on the level of Business Rates income the Authority will receive.
- 3.11.4 The date for Brexit has now been set as 29 March 2019. There is large uncertainty over what, if anything will be the fallout from this, and therefore this is a high risk area. Officers will continue to monitor to ensure that any developments are picked up as soon as possible.

- 3.11.5 In setting budgets and projections for individual years, it is important that the Council is not reliant on the use of reserves to support revenue expenditure thus creating an unsustainable future. To achieve this, it is important to note the requirement to meet the budget gap savings identified in the MTFS for future years.
- 3.11.6 A key potential risk moving forward is in relation to the LCTS agreement. There is currently £275,000 of income included within the budget. The current agreement is due to end after 2018 / 19. Currently the budget has been retained as it is anticipated that due to the large returns that Authorities are generating from additional work on recovery, the existing arrangement will be retained in some form.
- 3.11.7 Section 25 of the 2003 Local Government Act requires the Director of Resources to make a formal report to the Council on the robustness of the budget and adequacy of reserves (**APPENDIX 7**).

4. CONCLUSIONS

- 4.1 After including all items within the financial projections, general fund and earmarked reserves at the start of 2018 / 19 are expected to be £5.219m with all known movements taken into account. The government has therefore set the referendum threshold for the increase in the average band D council tax in 2018 / 19 for district councils at 3% or £5 whichever is the greater. Due to the loss of the Revenue Support Grant in 2018 / 19 coupled with budget pressures arising from the legislation changes and contractual obligations, it is proposed that the Council should take the opportunity to increase its financial base by increasing the average band D council tax
- 4.2 The difficult financial environment for the Council will continue in future years with the added uncertainty in the move to the 100% Business Rates Retention system. The Local Government Finance Settlement Statement by the Secretary of State gave an aim for Local Government to be retaining 75% of Business Rates from 2020. As yet nothing relating to any new Business Rates scheme has been factored into the MTFS.

5. IMPACT ON CORPORATE GOALS

- 5.1 This strategy supports the Corporate Goal of “Delivering good quality, cost effective and valued services”.

6. IMPLICATIONS

- (i) **Impact on Customers** – The budget process ensures that changes in service delivery resulting in budget changes are reviewed by Officers and Members so that any impact can be considered. In 2018 / 19, only essential budget growth has been considered. There has been no reduction in services.
- (ii) **Impact on Equalities** – The budget affects all residents in the District, it is not considered that the growth bids for 2018 / 19 individually impact negatively on an individual user group.

- (iii) **Impact on Risk** – The distribution of resources reflected in the revenue and capital budgets is designed to support the Authority’s approach to risk management (i.e. to reduce all major corporate risks to a level within approved tolerances through the implementation of approved mitigation plans).
- (iv) **Impact on Resources (financial)** – This report details the impact on financial resources.
- (v) **Impact on Resources (human)** –The budget includes a pay inflationary increase.
- (vi) **Impact on the Environment** – None directly.

Background papers: None.

Enquiries to: Emma Foy, Director of Resources, (Tel: 01621 875762).

REVENUE ESTIMATES SUMMARY 2018/19					
	Actual	Original	Original restated	Revised	Original
	2016/17	2017/18	2017/18	2017/18	2018/19
	£000	£000	£000	£000	£000
Directorates					
Chief Executive	802	1,995	1,069	1,007	1,045
Resources	2,829	190	2,585	2,732	2,770
Customer & Communities	1,841	4,157	3,252	3,349	3,552
Planning & Licensing	2,480	2,491	1,927	2,213	2,175
Net Cost of Services	7,952	8,833	8,833	9,301	9,541
Interest on Investments	(210)	(158)	(158)	(216)	(228)
Pension Interest Cost/Expected rtn on Assets(net)	821	847	847	847	836
Net Operating Expenditure	8,563	9,522	9,522	9,932	10,149
Appropriations & Adjustments					
Statutory Adjustments	(1,121)	(739)	(739)	(383)	(2,171)
Govt Direct Grants					
- New Homes Bonus	(799)	(797)	(797)	(797)	(446)
- Other Direct Grants	(111)	(71)	(71)	(71)	(9)
Business Rates Renewable Energy	(538)	(641)	(641)	(704)	(704)
Business Rates Growth Net Gains	(248)	see below	see below	337	see below
To/(From) Earmarked Revenue Reserves	218	(38)	(38)	(605)	201
To/(From) Balances	378	(695)	(695)	(1,168)	0
Expenditure to be Funded	6,342	6,541	6,541	6,541	7,020
	2017/2018			2018/2019	
Property Tax Base (Band D equivalent)	23,868.7			24,193.2	
	2017/2018			2018/2019	
Council Tax Charges	Charge @	Total		Charge @	Total
	Band D	Cost		Band D	Cost
	£ : p	£		£ : p	£
Revenue Expenditure to be Funded	274.04	6,541,000		290.16	7,020,000
Revenue Support Grant	(7.10)	(169,424)		0.00	0
Business Rates Retention					
- Base Line Funding	(59.96)	(1,431,139)		(60.93)	(1,474,135)
- Business Growth Retention	(25.14)	(600,000)		(41.29)	(998,970)
- Levy on Business Rates Growth net to ECC Pool	10.47	250,000		14.53	351,466
- NDR Collection Fund Adjustment (Surplus)/Deficit	4.71	112,515		(2.93)	(70,844)
Council Tax Collection Fund Adj (Surplus)/Deficit	(9.66)	(230,645)		(6.57)	(159,000)
Maldon District Council Charge	187.37	4,472,307		192.97	4,668,517
Parish Precepts	57.96	1,383,356			
Essex County Council Precept	1,199.54	28,631,416			
Police & Crime Commissioner for Essex	157.05	3,748,579			
Essex Fire Authority	69.03	1,647,656			
Final Charge	1,670.95				

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REVENUE ESTIMATES SUMMARY 2018/19					
	Actual	Original	Original restated	Revised	Original
	2016/17	2017/18	2017/18	2017/18	2018/19
	£000	£000	£000	£000	£000
Directorates					
Chief Executive	802	1,995	1,069	1,007	1,045
Resources	2,829	190	2,585	2,732	2,770
Customer & Communities	1,841	4,157	3,252	3,349	3,552
Planning & Licensing	2,480	2,491	1,927	2,213	2,175
Net Cost of Services	7,952	8,833	8,833	9,301	9,541
Interest on Investments	(210)	(158)	(158)	(216)	(228)
Pension Interest Cost/Expected rtn on Assets(net)	821	847	847	847	836
Net Operating Expenditure	8,563	9,522	9,522	9,932	10,149
Appropriations & Adjustments					
Statutory Adjustments	(1,121)	(739)	(739)	(383)	(2,171)
Govt Direct Grants					
- New Homes Bonus	(799)	(797)	(797)	(797)	(446)
- Other Direct Grants	(111)	(71)	(71)	(71)	(9)
Business Rates Renewable Energy	(538)	(641)	(641)	(704)	(704)
Business Rates Growth Net Gains	(248)	see below	see below	337	see below
To/(From) Earmarked Revenue Reserves	218	(38)	(38)	(605)	65
To/(From) Balances	378	(695)	(695)	(1,168)	0
Expenditure to be Funded	6,342	6,541	6,541	6,541	6,884
	2017/2018			2018/2019	
Property Tax Base (Band D equivalent)	23,868.7			24,193.2	
	2017/2018			2018/2019	
Council Tax Charges	Charge @	Total		Charge @	Total
	Band D	Cost		Band D	Cost
	£ : p	£		£ : p	£
Revenue Expenditure to be Funded	274.04	6,541,000		284.56	6,884,500
Revenue Support Grant	(7.10)	(169,424)		0.00	0
Business Rates Retention					
- Base Line Funding	(59.96)	(1,431,139)		(60.93)	(1,474,135)
- Business Growth Retention	(25.14)	(600,000)		(41.29)	(998,970)
- Levy on Business Rates Growth net to ECC Pool	10.47	250,000		14.53	351,466
- NDR Collection Fund Adjustment (Surplus)/Deficit	4.71	112,515		(2.93)	(70,844)
Council Tax Collection Fund Adj (Surplus)/Deficit	(9.66)	(230,645)		(6.57)	(159,000)
Maldon District Council Charge	187.37	4,472,307		187.37	4,533,017
Parish Precepts	57.96	1,383,356			
Essex County Council Precept	1,199.54	28,631,416			
Police & Crime Commissioner for Essex	157.05	3,748,579			
Essex Fire Authority	69.03	1,647,656			
Final Charge	1,670.95				

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ORIGINAL 17/18 (Top)
REVISED 17/18 budget

Description		Direct Costs				Income			Government Grant	Net Budget
		Staffing £	Transport £	Goods and Services £	Capital Charges £	Fees and Charges £	Other Income £		£	£
<u>Service Management & Support Services</u>										
101	Corporate Core	602,300	500	11,700						614,500
		584,200	1,000	10,500			(15,500)			580,200
102	Election Services	96,000	0	1,400						97,400
		78,100	100	1,400			(2,200)			77,400
103	Policy & Comms	211,700	0	15,900						227,600
		216,700	300	16,200						233,200
104	Training			78,500						78,500
				108,700						108,700
105	Human Resources	182,900	200	24,700						207,800
		178,400	200	30,600						209,200
106	Apprentices	28,900		18,000						46,900
		15,300		18,000						33,300
108	Committee Services	291,500	400	17,600						309,500
		409,400	300	22,800			(5,100)			427,400
109	General Office Support	55,700		17,100						72,800
		45,200		17,100						62,300
110	Customer Services	479,300	500	19,700						499,500
		418,500	400	19,600			(5,200)			433,300
111	Internal Audit & Perf. Review			75,700						75,700
				72,000						72,000
113	Finance	382,200	300	58,900						441,400
		341,600		110,700			(400)			451,900
114	Revenues & Benefits	818,500	1,000	91,200			(273,300)			637,400
		754,000	800	138,200			(375,900)	(25,100)		492,000
118	Leisure & Community	291,900	1,500	33,100	2,200		(9,000)			319,700
		301,200	1,900	32,400	0		(9,000)			326,500
119	IT Services	414,500	500	234,500	67,500					717,000
		420,100	0	289,500	67,500					777,100
121	Council Offices	191,400		220,300	65,700	0	(62,800)			414,600
		190,300		233,000	8,000		(62,800)			368,500
124	Princes Rd Depot			18,300	7,300					25,600
				17,500	5,400					22,900
132	Environmental Health	497,600	7,800	11,400						516,800
		494,300	8,500	11,900						514,700
133	Environmental Waste	177,600	200	4,100						181,900
		181,500	200	4,700						186,400
134	Housing	539,300	2,700	15,500						557,500
		550,000	2,200	15,900						568,100
141	Parks Operational Services	610,200	48,100	113,700	21,000	(49,700)	(74,700)			668,600
		624,500	48,500	117,600	22,100	(29,300)	(75,600)			707,800
149	Nursery			0	500					500
				0	700					700
153	Parks Rangers	348,900	10,200	11,200	2,300		(55,000)			317,600

ORIGINAL 17/18 (Top)
REVISED 17/18 budget

REVISED 17/18 budget		Direct Costs				Income			
Description		Staffing	Transport	Goods and Services	Capital Charges	Fees and Charges	Other Income	Government Grant	Net Budget
		£	£	£	£	£	£	£	£
		352,600	10,500	11,600	1,700		(65,000)		311,400
155	Parks Trading Unit Depot			9,800	7,400		(2,000)		15,200
				9,800	2,700		(2,000)		10,500
163	Enforcement	193,500	400	1,700					195,600
		210,800	600	6,300					217,700
164	Economic Development	108,300	1,300	1,800					111,400
		135,800	1,800	2,800					140,400
165	Planning Policy Services	408,500	1,600	4,500					414,600
		414,200	1,400	4,400					420,000
166	Planning Admin Services	284,500	0	27,500					312,000
		279,800	0	35,000					314,800
167	Development Control Services	670,900	4,400	13,800					689,100
		593,800	4,100	14,300					612,200
168	Building Control Services	221,000	6,000	5,100					232,100
		221,400	5,500	5,900					232,800
TOTAL Service Management & Support Services		8,107,100	87,600	1,156,700	173,900	(49,700)	(476,800)	0	8,998,800
		8,011,700	88,300	1,378,400	108,100	(29,300)	(618,700)	(25,100)	8,913,400

Central Services**Corporate Core & Democratic Core**

256	Corporate Management			164,100		(4,000)				160,100
				159,600		(11,300)				148,300
260	Democratic Representation & Mgt	222,100	7,600	72,900	1,900					304,500
		210,300	11,600	54,800	1,900					278,600
TOTAL Corporate & Democratic Core		222,100	7,600	237,000	1,900	(4,000)	0	0		464,600
		210,300	11,600	214,400	1,900	(11,300)	0	0		426,900

Central Services to the Public

202	Business Rates Collection			4,300		(5,500)		(92,700)		(93,900)
				4,300		(5,100)		(93,000)		(93,800)
209	Council Tax Benefit Admin	0		2,700				(58,300)		(55,600)
				4,000				(58,300)		(54,300)
216	Council Tax Collection			27,500		(116,800)				(89,300)
				36,400		(106,700)				(70,300)
213	Electoral Registration			43,100		(500)				42,600
				48,500		(14,400)				34,100
253	Civil Emergencies			33,300						33,300
				33,200						33,200
254	Election Management			12,700						12,700
				11,600						11,600
255	Land Charges			14,800		(154,500)				(139,700)
				15,000		(119,400)				(104,400)
TOTAL Central Services		0	0	138,400	0	(277,300)	0	(151,000)		(289,900)
		0	0	153,000	0	(245,600)	0	(151,300)		(243,900)

ORIGINAL 17/18 (Top)
REVISED 17/18 budget

REVISED 17/18 budget		Direct Costs				Income			
Description		Staffing	Transport	Goods and Services	Capital Charges	Fees and Charges	Other Income	Government Grant	Net Budget
		£	£	£	£	£	£	£	£
<u>Cultural, Environmental & Planning Services</u>									
<u>Cultural Services</u>									
501, 502, 503, 509, 520,	Sport	0	0	162,100	217,400	0	(586,200)	0	(206,700)
		0	0	200,800	62,700	0	(593,300)	0	(329,800)
122, 506, 508	Community Centres	0	0	26,200	32,400	0	0	0	58,600
		0	0	32,400	2,800	0	0	0	35,200
505, 511, 514, 516, 518,	Parks & Open Spaces	25,000	0	260,100	267,700	(607,200)	(55,600)	0	(110,000)
		36,300	0	320,100	253,800	(653,700)	(46,500)	0	(90,000)
542, 546	Heritage	0	0	4,800	3,600	0	0	0	8,400
		0	0	4,800	0	0	0	0	4,800
309	Rivers		6,100	45,400	12,400	(160,700)	(6,000)		(102,800)
			7,900	47,000	13,800	(167,500)	(6,700)		(105,500)
320, 325, 330	Tourism	138,600	500	63,200	0	(15,300)	0	0	187,000
		144,200	500	67,000	0	(15,300)	0	0	196,400
<u>TOTAL Cultural Services</u>		163,600	6,600	561,800	533,500	(783,200)	(647,800)	0	(165,500)
		180,500	8,400	672,100	333,100	(836,500)	(646,500)	0	(288,900)
<u>Environmental Services</u>									
340	Public Entertainment Licences			27,600		(55,300)			(27,700)
				27,300		(53,700)			(26,400)
341	Hackney Carriage			17,200		(33,200)			(16,000)
				15,900		(33,200)			(17,300)
550	Public Conveniences			102,500	36,100				138,600
				103,400	19,600				123,000
555	Cemeteries			58,100	15,600	(129,900)			(56,200)
				69,500	9,400	(131,600)			(52,700)
562, 563	Community Safety	74,300	500	36,600	0	0	(14,300)	0	97,100
		74,300	0	129,900	0	0	(14,300)	0	189,900
576, 579, 581	Waste Management	0	2,600	3,076,500	368,700	(1,874,500)	(1,800)	0	1,571,500
		0	2,600	3,177,700	317,800	(1,892,700)	(1,700)	0	1,603,700
566, 567, 570, 571, 572,	Other Environmental Health	5,000	3,200	61,400	9,500	(61,100)	0	0	18,000
		5,000	1,700	58,800	9,500	(55,100)	0	0	19,900
<u>TOTAL Environmental Services</u>		79,300	6,300	3,379,900	429,900	(2,154,000)	(16,100)	0	1,725,300
		79,300	4,300	3,582,500	356,300	(2,166,300)	(16,000)	0	1,840,100

ORIGINAL 17/18 (Top)
REVISED 17/18 budget

Description		Direct Costs				Income			Government Grant	Net Budget
		Staffing £	Transport £	Goods and Services £	Capital Charges £	Fees and Charges £	Other Income £		£	£
<u>Planning & Development Services</u>										
232	Discretionary Rate Relief									0
301	Planning Policy			36,800						36,800
				48,500					(20,000)	28,500
302	Development Control			129,100		(905,800)				(776,700)
				125,100		(675,800)				(550,700)
303	Building Regs - Fee Related			5,200		(182,000)				(176,800)
				4,500		(135,300)				(130,800)
313	Building Regs - Non Fee Related					0				0
						0				0
304	Building Conservation			2,800						2,800
				2,500						2,500
305	Economic Development			13,300						13,300
				18,800					(800)	18,000
307	Gypsy & Traveller	0		7,100						7,100
		0		7,800						7,800
565	Community Grants			73,500	0		0			73,500
				81,300	0		(7,800)			73,500
<u>TOTAL Planning & Development Services</u>		0	0	267,800	0	(1,087,800)	0	0		(820,000)
		0	0	288,500	0	(811,100)	(7,800)	(20,800)		(551,200)
<u>Highways, Roads & Transport Services</u>										
311	Highways									0
										0
312	Street Naming			11,400						11,400
				11,400						11,400
534, 535	Off Street Parking	0	0	94,600	15,900	(722,000)	0	0		(611,500)
		0	0	124,700	18,900	(739,700)	0	0		(596,100)
<u>TOTAL Highways, Roads & Transport Services</u>		0	0	106,000	15,900	(722,000)	0	0		(600,100)
		0	0	136,100	18,900	(739,700)	0	0		(584,700)
<u>Housing Services</u>										
204	Rent Allowances			15,642,700			(535,200)	(15,226,300)		(118,800)
				15,121,700			(500,200)	(14,516,700)		104,800
203	Housing Benefits Admin			11,200				(151,300)		(140,100)
				13,400				(159,800)		(146,400)
591, 592, 593, 598	Other Housing Services	0	0	29,300	0	(27,500)	(4,000)	0		(2,200)
		0	0	66,400	0	(45,800)	(4,900)	(50,900)		(35,200)
<u>TOTAL Housing Services</u>		0	0	15,683,200	0	(27,500)	(539,200)	(15,377,600)		(261,100)
		0	0	15,201,500	0	(45,800)	(505,100)	(14,727,400)		(76,800)

ORIGINAL 17/18 (Top)
REVISED 17/18 budget

Description		Direct Costs				Income			Government Grant		Net Budget	
		Staffing £	Transport £	Goods and Services £	Capital Charges £	Fees and Charges £	Other Income £		£		£	£
Non Distributed Costs												
257	Non Distributed Costs	0	0	0	0	0	0	0	0	0	0	0
TOTAL Non Distributed Costs		0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0
Other Services												
224	Misc Land & Property			1,200	0	(21,700)						(20,500)
				4,600	0	(22,200)						(17,600)
225	Industrial Sites			2,100		(117,100)						(115,000)
				2,200		(118,900)						(116,700)
TOTAL Other Services		0	0	3,300	0	(138,800)	0	0	0	0	0	(135,500)
		0	0	6,800	0	(141,100)	0	0	0	0	0	(134,300)
SUB TOTAL		8,572,100	108,100	21,534,100	1,155,100	(5,244,300)	(1,679,900)	(15,528,600)				8,916,600
		8,481,800	112,600	21,633,300	818,300	(5,026,700)	(1,794,100)	(14,924,600)				9,300,600
Less Vacancy/Savings		(83,683)										(83,683)
TOTAL AGREED												
	ORIGINAL 17/18	8,488,417	108,100	21,534,100	1,155,100	(5,244,300)	(1,679,900)	(15,528,600)				8,832,917
	REVISED 17/18	8,481,800	112,600	21,633,300	818,300	(5,026,700)	(1,794,100)	(14,924,600)				9,300,600

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ORIGINAL 18/19 budget

		Direct Costs				Income		Government Grant	Net Budget
Cost Centre	Description	Staffing	Transport	Goods and Services	Capital Charges	Fees and Charges	Other Income		
		£	£	£	£	£	£	£	£
<u>Service Management & Support Services</u>									
101	Corporate Core	631,900	1,000	11,700			(21,800)		622,800
102	Election Services	102,400	100	1,400					103,900
103	Policy & Comms	228,100	300	16,200					244,600
104	Training			75,100					75,100
105	Human Resources	187,500	200	22,000					209,700
106	Apprentices	22,700		18,000					40,700
108	Committee Services	337,000	300	21,900		(10,000)			349,200
109	General Office Support	46,400		700					47,100
110	Customer Services	407,300	400	19,300			(32,300)		394,700
111	Internal Audit & Perf. Review			70,400					70,400
113	Finance	396,700		92,100					488,800
114	Revenues & Benefits	1,035,000	500	111,000			(375,900)		770,600
118	Leisure & Community	311,900	1,400	33,300					346,600
119	IT Services	433,700		351,900	42,500				838,100
121	Council Offices	200,700		247,300	8,000		(62,800)		393,200
124	Princes Rd Depot			17,800	5,500				23,300
132	Environmental Health	512,000	8,300	11,600					531,900
133	Environmental Waste	188,400	100	3,800					192,300
134	Housing	627,900	2,200	14,500					644,600
141	Parks & Countryside Services	631,200	52,800	124,600	22,100	(29,300)	(79,400)		722,000
149	Nursery								0
153	Parks Rangers	376,300	9,400	8,600	1,700		(67,000)		329,000
155	Prom Depot			9,800	2,700		(2,000)		10,500
163	Enforcement	229,800	600	6,500					236,900
164	Economic Development	147,700	1,900	1,500					151,100
165	Planning Policy Services	432,600	1,400	4,500					438,500
166	Planning Admin Services	293,100		33,300					326,400
167	Development Control Services	651,900	4,100	14,800					670,800
168	Building Control Services	225,200	5,500	5,300					236,000
TOTAL Service Management & Support Services		8,657,400	90,500	1,348,900	82,500	(39,300)	(641,200)	0	9,508,800

ORIGINAL 18/19 budget

APPENDIX 3

ORIGINAL 18/19 budget		Direct Costs				Income			
Cost Centre	Description	Staffing £	Transport £	Goods and Services £	Capital Charges £	Fees and Charges £	Other Income £	Government Grant £	Net Budget £
Central Services									
Corporate Core & Democratic Core									
256	Corporate Management			151,800					151,800
260	Democratic Representation & Mgt	215,500	11,600	41,200	1,900				270,200
TOTAL Corporate & Democratic Core		215,500	11,600	193,000	1,900	0	0	0	422,000
Central Services to the Public									
202	Business Rates Collection			4,300		(5,500)		(93,000)	(94,200)
209	Council Tax Benefit Admin			3,700				(50,000)	(46,300)
216	Council Tax Collection			36,300		(106,700)			(70,400)
213	Electoral Registration			47,800		(1,200)			46,600
253	Civil Emergencies			33,900					33,900
254	Election Management			12,700					12,700
255	Land Charges			15,200		(121,900)			(106,700)
TOTAL Central Services		0	0	153,900	0	(235,300)	0	(143,000)	(224,400)
Cultural, Environmental & Planning Services									
Cultural Services									
501, 502, 503, 509, 520, 522	Sport	0	0	173,900	12,300	0	(605,300)	0	(419,100)
122, 506, 508	Community Centres	0	0	34,800	6,400	0	0	0	41,200
505, 511, 514, 516, 518, 519	Parks & Open Spaces	30,000	0	301,500	215,900	(666,100)	(68,600)	0	(187,300)
542, 546	Heritage	0	0	4,300	5,100	0	0	0	9,400
309	Rivers		6,500	59,500	10,100	(167,400)	(6,700)		(98,000)
320, 325, 330	Tourism	140,100	500	68,700	0	(15,300)	0	0	194,000
TOTAL Cultural Services		170,100	7,000	642,700	249,800	(848,800)	(680,600)	0	(459,800)
Environmental Services									
340	Public Entertainment Licences			27,900		(55,600)			(27,700)
341	Hackney Carriage			16,000		(33,300)			(17,300)
550	Public Conveniences			105,400	21,800				127,200
555	Cemeteries			42,300	13,500	(126,400)			(70,600)
562, 563	Community Safety	77,000	0	35,400	0	0	(14,300)	0	98,100
576, 579, 581	Waste Management	0	2,900	3,294,300	317,800	(1,997,000)	(700)	0	1,617,300
566, 567, 570, 571, 572, 573, 577	Other Environmental Health	5,000	1,800	60,000	6,100	(55,900)	0	0	17,000
TOTAL Environmental Services		82,000	4,700	3,581,300	359,200	(2,268,200)	(15,000)	0	1,744,000

ORIGINAL 18/19 budget

		Direct Costs				Income			Government Grant	Net Budget
Cost Centre	Description	Staffing	Transport	Goods and Services	Capital Charges	Fees and Charges	Other Income			
		£	£	£	£	£	£	£	£	£
Planning & Development Services										
232	Discretionary Rate Relief									
301	Planning Policy			26,500						26,500
302	Development Control			124,000		(892,400)				(768,400)
303	Building Regs - Fee Related			4,000		(135,300)				(131,300)
313	Building Regs - Non Fee Related									0
304	Building Conservation			1,800						1,800
305	Economic Development			72,500			(60,000)			12,500
307	Gypsy & Traveller			8,000						8,000
565	Community Grants			81,300	0			(7,800)		73,500
TOTAL Planning & Development Services		0	0	318,100	0	(1,027,700)	(60,000)	(7,800)		(777,400)
Highways, Roads & Transport Services										
311	Highways									0
312	Street Naming			11,400						11,400
534, 535	Off Street Parking	0	0	156,400	18,100	(736,700)	0	0		(562,200)
TOTAL Highways, Roads & Transport Services		0	0	167,800	18,100	(736,700)	0	0		(550,800)
Housing Services										
204	Rent Allowances			15,121,700			(388,200)	(14,516,700)		216,800
203	Housing Benefits Admin			12,800		(3,000)		(137,000)		(127,200)
591, 592, 593, 598	Other Housing Services	0	0	71,800	0	(43,500)	(4,000)	(83,800)		(59,500)
TOTAL Housing Services				15,206,300	0	(46,500)	(392,200)	(14,737,500)		30,100
Other Services										
224	Misc Land & Property			5,200		(32,000)				(26,800)
225	Industrial Sites			1,100		(114,900)				(113,800)
TOTAL Other Services		0	0	6,300	0	(146,900)	0	0		(140,600)
SUB TOTAL		9,125,000	113,800	21,618,300	711,500	(5,349,400)	(1,789,000)	(14,888,300)		9,541,900

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Budget Growth 2018 / 19 - 2021 / 22

Directorate	Service Team	Title of the proposal	Full Description of the proposal	2018/19 £	2019/20 £	Categorisation Essential/Desirable/ Invest to Save	Justification for Proposal Why is the growth required? Can it be funded externally by external grant or other partner organisations?
Customer & Community Services	Community and Living	Car park machines, equipment maintenance	Car park machines, card payments new software (dependant on poss new capital project) - 23 machines	23,000	One off	Essential	The current machines will not take card payments from July. If capital project not agreed this will be essential.
Customer & Community Services	Community and Living	Waste Services (133) - Increased hours	Waste Admin officer hours increased by 7.5 hrs per week. 2 Years fixed term contract funded from Garden Waste income.	3,900	2 Years	Invest to Save	Waste Admin officer by 7.5 hrs per week. Two Years fixed term contract funded from Garden Waste income but subject to agreement of price increase for 2018 / 19
Customer & Community Services	Community and Living	Street Cleansing (576) Contracted services	New developments in the district require street cleansing. Additional budget required to perform this.	5,000	Ongoing	Essential	New housing developments added around the district
Customer & Community Services	Leisure, Countryside and Tourism	Parks and other open spaces	Statutory Duty "Conserving Biodiversity". Budget to commission wildlife surveys, species monitoring, Licencing/Professional fees, and emergency works for species/habitat protection. As a Local Authority we have a Statutory duty to conserve Wildlife which includes such wildlife within Parks & Open Spaces (specifically stated in the Duty Wording). In order to competently discharge this duty we need to be aware of what wildlife we may have within key sites and whether we may need to specific Licences from Natural England, Specialist advice or consider mitigation for any work that we may be considering. Our failure to ensure such could result in significant penalty fines if protected species are affected and ignorance of their presence is not a defence.	4,000	One off	Essential	Statutory Duty "Conserving Biodiversity". Budget to commission wildlife surveys, species monitoring, Licencing/Professional fees, and emergency works for species/habitat protection. As a Local Authority we have a Statutory duty to conserve Wildlife which includes such wildlife within Parks & Open Spaces (specifically stated in the Duty Wording). In order to competently discharge this duty we need to be aware of what wildlife we may have within key sites and whether we may need to specific Licences from Natural England, Specialist advice or consider mitigation for any work that we may be considering. Our failure to ensure such could result in significant penalty fines if protected species are affected and ignorance of their presence is not a defence.

Customer & Community Services	Leisure, Countryside and Tourism	Business food / music event	Members have asked for Officers to investigate the provision of a business /food/music event in Promenade Park in 2018. After the successful Smoke and Fire Food Event in 2017 a proposal has been looked into which would add another weekend event and an interlinking week of activity in August next year. The reason for this is the infrastructure required for Smoke and Fire could be utilised for more activities. The proposal is for a one or two day music event (small scale) on the weekend proceeding or the weekend after Smoke and Fire. Marquee accommodation will also be provided throughout the linking week. The marquee could be utilised for the Council in a number ways such as working with local business and local charities	35,000	One off	Desirable	'Members have asked for Officers to investigate the provision of a business /food/music event in Promenade Park in 2018. After the successful Smoke and Fire Food Event in 2017 a proposal has been looked into which would add another weekend event and an interlinking week of activity in August next year. The reason for this is the infrastructure required for Smoke and Fire could be utilised for more activities. The proposal is for a one or two day music event (small scale) on the weekend proceeding or the weekend after Smoke and Fire. Marquee accommodation will also be provided throughout the linking week. The marquee could be utilised for the Council in a number ways such as working with local business and local charities. At this time it is not possible to exactly quantify the budget and the amount of sponsorship which may be generated over and above the Smoke and Fire event. A provisional figure of £35,000 is requested as a working budget. Sponsorship will offset cost or meet any shortfall in provision. If Members accept the principle of an event further time will be devoted to developing an accurate events brief and costings for consideration at the January Finance meeting".
Customer & Community Services	Leisure, Countryside and Tourism	Tree Officer / consultant	The council has responsibility for maintaining a varied tree stock in parks and open spaces. There is a lack of professional guidance within the council. This budget will fund either a part time arboriculturist or consultancy allowing essential management of trees.	22,000	on going	Essential	The council has responsibility for maintaining a varied tree stock in parks and open spaces. There is a lack of professional guidance within the council. This budget will fund either a part time arboriculturist or consultancy allowing essential management of trees. This will be phased over three years due to the need of a survey and action plan.
Customer & Community Services	Leisure, Countryside and Tourism	Parks Team Staff (external works)	Loss of external contracts leading to loss of income. Core team unable to reduce staffing levels resulting in service failure. 12 Months funding requested to maintain existing structure to allow time for analysis of current workload.	25,000	One off	Essential	Loss of external contracts leading to loss of income. The core team is unable to reduce staffing levels resulting in service failure. 12 months funding requested to maintain the existing structure to allow time for analysis of current workload.
Customer & Community Services	Leisure, Countryside and Tourism	Hythe Quay Dredging	To remove siltation deposits along Hythe Quay, Maldon that have reduced the effectiveness of the visitor pontoon considerably since it was last undertaken in 2006.	20,000	One off	Essential	To remove siltation deposits along Hythe Quay, Maldon that have reduced the effectiveness of the visitor pontoon considerably since it was last undertaken in 2006.

Customer & Community Services	Community and Living	Burnham Riverside Park	Millfields Access Road Traffic Regulation order and extension of current yellow lines	2,400	One off	Essential	Millfield access road is owned by Maldon District Council. There are existing double yellow lines in part of the road but no associated Traffic Regulation Order for enforcement purposes. In addition officers have requested that the double yellow lines be extended both sides of the road from its junction with Station Road to the barrier to the car park at the end of the road. This is to deter vehicles from parking which have caused congestion and sight line issues. The request was placed before the South Essex Parking Partnership Joint Committee in 2016 to agree SEPP Technician time. Maldon District Council are funding the proposal. It was agreed at the meeting to proceed with the necessary traffic regulation order
Resources	IT	New Email System	To implement the latest version of the Microsoft Office Productivity suite, Office 2016 / Office 365.	75,000	ongoing	Essential	The latest version of the software brings improved flexibility to the way in which the facilities can be delivered plus better integration with messaging and telephony services. Delivering software as cloud based applications reduces the dependence on fixed locations and facilitates home working and truly mobile working. Business continuity / resilience is enhanced as applications and data can be accessed from wherever there is an internet connection. This flexibility allows organisations to develop truly transformational projects. The latest model for purchasing software is to buy it as a service that is consumed as required. This changes the cost profile from capital to revenue, hence the increase in budget.
Resources	Finance	Removal of credit card surcharge to the public	A change in legislation means we can no longer charge the public	4,000	Ongoing	Essential	Options will be considered to bring the cost to the Authority down
Resources	IT	BACS system upgrade	BACS have changed the rules on the security protocols it accepts for transferring files (credits and debits) and the current software is not capable of meeting these changes.	4,540	ongoing	Essential	The existing system requires updates to continue running. This is based on one quotation and further quotes may bring this down. Future changes will be required to make the solution cloud based, this will be at a much greater cost and subject to a future growth bid.
Resources	Facilities and Contract	Procurement Hub subscription	For the start of the contract, the fees were covered by rebates, this has now run out and therefore a subscription needs to be paid.	11,000	One off	Essential	We are in a Service Level Agreement (SLA) and therefore this subscription needs to be paid to comply with contract requirements. Notice can be given, and this arrangement will be reviewed on an annual basis

Resources	Finance	Finance System Upgrade	Upgrade the existing finance system and develop reporting capability.	16,750	if with £1,000 or	Essential	The existing finance system requires updating as the existing version is 2008 and requires a SQL server, this requires replacing and therefore the software requires updating. The reporting capability is also minimal and requires an outside software package to provide added capability, this software is no longer supported, and therefore we need to find an alternative solution. The upgraded version of SAGE provides much improved reporting with a specifically designed add on package, and the internal reporting is also better with additional functionality. The bid is based on 25 days development time at £620 a day plus £1,250 for the reporting module.
Resources	IT	IT training for IT staff	Provide training for the IT team to ensure up to date knowledge on in house systems	15,000	one off	Essential	The training will see all IT trained in IT systems management foundation and update training in in-house services utilised by the Authority.
Planning & Regulatory Services	Strategic Housing	Implementation of the Homelessness Reduction Act requirements	Implement a new system to manage the requirements of the act.	12,000	Ongoing	Essential	A new statutory requirement to reduce homelessness. A new burdens grant is receivable for the next 3 years at £20k per annum, this covers most of the staffing costs, but not ongoing system costs. Officers will continue to seek to negotiate cost and review within next year to see if possible to reduce the year on year costs to achieve best value.
Planning & Regulatory Services	Building Control	Increase Building Control Officer to senior grade	Increase Building Control Officer from grade H to grade I	6,900	Ongoing	Invest to save	This will provide a greater level of resilience within the service and allow for the Building Control Service to actively seek to increase the level of fee generating income
Planning & Regulatory Services	Building Control	Increase Hours for admin cover	Increase hours from 18.5 to 20 hours per week	1,100	Ongoing	Desirable	This will allow for an increase in customer service as well as provide a greater degree of support to the existing Building Control Officers
Planning & Regulatory Services	Enforcement	Extend contract for Enforcement Officer	Extend fixed term Enforcement Officer post	27,000	one off	Essential	The role provides assistance to the Corporate Fraud and Enforcement Officers and ensure that these officers are able to prioritise more complex cases whilst also ensuring that all of the initial site visits are undertaken within the agreed time limits. It was intended that the increase in planning fees by 20% would pay for this, but due to a drop in projected fee income this will no longer be covered by the increase.
Planning & Regulatory Services	Planning Policy	Salary supplements	up to 15% market supplement was offered to attract candidates to accept the advertised posts.	18,100	Ongoing	Essential	It was intended that the increase in planning fees by 20% would pay for this, but due to a drop in projected fee income this will no longer be covered by the increase.
Planning & Regulatory Services	Development Management	Salary supplements	up to 15% market supplement was offered to attract candidates to accept the advertised posts.	20,400	Ongoing	Essential	It was intended that the increase in planning fees by 20% would pay for this, but due to a drop in projected fee income this will no longer be covered by the increase
TOTAL				352,090			

Earmarked Revenue Reserve	Purpose	Review Mechanism	At 31/3/17	Estimated at 31/3/18	Estimated at 31/3/19
Repairs & Renewals Fund	To provide funds to support additional revenue / capital costs arising from the need to maintain the Council's Asset base	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	225,316	171,316	140,000
Insurance	The Council maintains external insurance policies to cover major risks. In many cases the policies have excess clauses that require the Council to meet the first part of each claim. The Council has established this reserve to cover its liabilities under policy excesses, finance any claims for small risks not insured externally and cover any future liability that may arise from winding up of Municipal Mutual Insurance.	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	60,000	60,000	60,000
Revenue Commitments	This reserve exists to smooth out the timing differences between monies being earmarked to expenditure from the annual revenue budget and the expenditure actually occurring	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	299,767	250,000	250,000
Heritage Projects	The Council gives grants in support of environmental initiatives and historic buildings. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	8,617	8,600	-
Community Grants	The Council previously had schemes for awarding grants. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities.	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	1,000	1,000	-
Local Development Plan (LDP)	Money has been put aside from unspent budgets to support the creation and adoption of the delayed LDP	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	406,037	177,700	100,000
Land Charges	Government Grant received in 2010 / 11 has been put aside to support the cost of resolving the legal dispute concerning refunds of local search fees	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	5,940	5,700	5,300
Business Continuity	To provide funding for emergency requirements such as salt, sand bags or other business continuity requirements	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	10,000	10,000	10,000
Preventing Repossessions	A grant was received from the Government in 2011/12. This funding has been set aside to support future work to be undertaken as part of the Council's Strategic Homeless strategy.	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	31,773	31,800	-
Community Sport Network	The Council has schemes for awarding grants. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities.	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	8,535	-	-
Transformation	The Council is looking to change the way in which it works internally and also how it delivers its services to others. This reserve will enable up-front investment in these projects and provide funds to meet the one off costs of achieving efficiency savings or service reductions in order to realise efficiency savings/service reductions in future years	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	765,204	711,004	602,904
Localisation of Council Tax and Business Rates	The new business rate funding and council tax localisation regime provides significant risk to the authority especially in the first few years whilst funding cuts are experienced. This reserve has been set up to mitigate the impact of these changes.	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	369,200	-	-
Neighbourhood Plan Applications	To provide funding for preparation of Neighbourhood Plans	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	17,249	29,500	29,500
Waste Contract Implementation	Money set aside towards the procurement and mobilisation of the new Waste contract	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	44,032	-	-
Equalisation Reserve*	To ensure that the General Fund can be credited with budgeted Business Rate income if there are fluctuations from budget to actual, and to enable the forward funding of 3 year pension deficit to release revenue savings.	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	-	620,095	821,095
Other Reserves	Other reserves have been set up in relation to the continuation of projects for which external funds have been received but have not been fully utilised within that particular year.	Bi-annually by the Finance and Corporate Services Committee at budget setting and final accounts approval stages	364,675	206,960	82,312
TOTAL*			2,617,344	2,283,675	2,101,111

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Medium Term Financial Strategy					
	2018 / 19 £000	2019 / 20 £000	2020 / 21 £000	2021 / 22 £000	Total Savings Required
Baseline net expenditure	7,691	6,819	6,251	7,695	
Impact of Forward Pension Deficit Funding	-1,722	0	1,722	-1,119	
Temporary Posts ending	0	-46	0	0	
Other Cost Pressures	391	-400	-4	-22	
Inflation provision	270	283	205	204	
Change in level of specific grants	71	0	0	0	
Projected (net) movement in income from fees and charges	-162	-19	79	38	
Projected movement in misc income	0	0	0	0	
Change in level of investment income	-70	27	2	0	
New Homes Bonus Fluctuation in Annual Payment	351	61	163	222	
Contribution to / (Use) of General Fund balances	0	0	0	0	
Contribution to / (Use) of Earmarked Reserves	201	603	-1,119	0	
Projected net expenditure to be funded	7,020	7,329	7,299	7,018	
Additional efficiency / income / saving required	0	-475	-723	-291	-1,489
Revenue Support Grant	0	0	0	0	
Tariff Adjustment	0	330	330	330	
Business Rates Baseline Funding	-1,474	-1,507	-1,507	-1,507	
Business Rates Growth including S31	-999	-928	-600	-600	
Business Rates levy/benefit	351	151	250	250	
Estimated Council Tax collection fund surplus / deficit	-230	-100	-100	-100	
Estimated Yield from Council Tax	-4,669	-4,801	-4,949	-5,100	
Total Funding	-7,020	-6,854	-6,576	-6,727	
Band D council tax charge	192.97	196.73	200.57	204.48	
Taxbase	24,193.2	24,405.5	24,673.9	24,942.3	
Council Tax Target increase	2.99%	1.95%	1.95%	1.95%	

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Medium Term Financial Strategy					
	2018 / 19 £000	2019 / 20 £000	2020 / 21 £000	2021 / 22 £000	Total Savings Required
Baseline net expenditure	7,691	6,819	6,023	7,459	
Impact of Forward Pension Deficit Funding	-1,722	0	1,722	-1,119	
Temporary Posts ending	0	-46	0	0	
Other Cost Pressures	391	-400	-4	-22	
Inflation provision	270	283	205	204	
Change in level of specific grants	71	0	0	0	
Projected (net) movement in income from fees and charges	-162	-19	79	38	
Projected movement in misc income	0	0	0	0	
Change in level of investment income	-70	29	2	0	
New Homes Bonus Fluctuation in Annual Payment	351	61	163	222	
Contribution to / (Use) of General Fund balances	0	0	0	0	
Contribution to / (Use) of Earmarked Reserves	65	603	-1,119	0	
Projected net expenditure to be funded	6,884	7,331	7,071	6,782	
Additional efficiency/income/saving required	0	-705	-731	-298	-1,734
Revenue Support Grant	0	0	0	0	
Tariff Adjustment	0	330	330	330	
Business Rates Baseline Funding	-1,474	-1,507	-1,507	-1,507	
Business Rates Growth including S31	-999	-928	-600	-600	
Business Rates levy / benefit	351	151	250	250	
Estimated Council Tax collection fund surplus / deficit	-230	-100	-100	-100	
Estimated Yield from Council Tax	-4,533	-4,573	-4,713	-4,857	
Total Funding	-6,884	-6,626	-6,340	-6,484	
Band D council tax charge	187.37	187.37	191.02	194.74	
Taxbase	24,193.2	24,405.5	24,673.9	24,942.3	
Council Tax Target increase	0.00%	0.00%	1.95%	1.95%	

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Director of Resources statement on robustness of budgets and adequacy of reserves

Introduction

The Section 151 Officer (S151 of the Local Government Act 1972) is required to make a statement on the adequacy of reserves and the robustness of the budget. This is a statutory duty under section 25 of the 2003 Local Government Act which states the following:

- (1) *Where an authority to which section 32 or 43 of the Local Government Finance Act 1992 (billing or major precepting authority) or section 85 of the Greater London Authority Act 1999 (c.29) (Great London Authority) applies is making calculations in accordance with that section, the chief finance officer of the authority must report to it on the following matters-*
 - (a) *The robustness of the estimates made for the purposes of the calculations, and*
 - (b) *The adequacy of the proposed financial reserves.*
- (2) *An authority to which a report under this section is made shall have regard to the report when making decisions about the calculations in connection with which it is made.*

This includes reporting and taking into account:

- The key assumptions in the proposed budget and to give a view on the robustness of those assumptions.
- The key risk areas in the budget and to assess the adequacy of the Council's reserves when reviewing the potential financial impact of these risk areas on the finances of the Council. This should be accompanied by a Reserves Strategy.

This report has to be considered and approved by Council as part of the budget approval and Council Tax setting process.

This document concentrates on the 2018 / 19 General Fund Revenue Budget Estimates, the proposed Capital Programme and Treasury Management Strategy, but in addition it also considers key medium term issues faced by the Council.

Assurance Statement of the Council's Section 151 Officer - Director of Resources

The following are the summary assurances and recommendations of the Council's Section 151 Officer, currently the Interim Director of Resources.

In relation to the 2018 / 19 General Fund Revenue budget I have examined the budget proposals and I believe that, whilst the spending and service delivery proposals are challenging, they are nevertheless achievable given the political and management will to implement them, good management, and the sound monitoring of performance and budgets. I am satisfied that sufficient management processes exist within the Council to deliver this budget and to identify and deal with any problems which may arise unexpectedly during the year.

1. My recommendations are conditional upon:
 - The agreement of a Medium Term Financial Strategy for 2018 / 19 to 2021 / 22.
 - A recognition in the medium term planning approach that the level of reserves and corporate risk assessment need to be regularly reviewed in the light of changing circumstances and that it may not be possible to match the two at any single point in time. The Council needs to show a commitment to maintain reserves at a level which provides adequate cover for most identified risks during the planning period. This approach is pragmatic, and shows a clear commitment to prudent financial planning.
 - Councillors, Chief Executive, Directors, Service Managers and budget holders managing their services within budget.
 - That the Council has arrangements and resources in place to consider value for money in preparation for future years' budgets.
2. In relation to the adequacy of reserves, the overall position is that the authority has healthy balances across the General fund and Capital, but recognises that over the medium term these are reducing. The policy on reserves and use of balances is set out annually and agreed in the medium term financial strategy.
3. In relation to the General Fund Capital Programme 2018 / 19 (including commitments from previous years and new starts), balances remain healthy, but the position is changing as capital receipts decline.

Assurance

Given all these factors, I, as the Council's Section 151 Officer, consider the estimates for 2018 / 19 to be sufficiently robust but challenging for approval by the Council. I am also able to advise the Council that the planned level usable General Fund Reserves and the working balance is adequate.

Emma Foy
Director of Resources

By virtue of paragraph(s) 1, 2, 3, 5 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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