



THE CHIEF CONSTABLE'S FINANCIAL INSTRUCTIONS

December 2025

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OVERVIEW & DEFINITIONS

1. These Chief Constable's Financial Instructions (CCFIs) have been drawn up under section 17 of the Police Reform and Social Responsibility Act 2011 and section 39 of the Police Act 1996 which permit the Secretary of State to issue codes of practice to all Police and Crime Commissioners (PCCs) and Chief Constables (CC). In addition, these Instructions take into account relevant government legislation and accounting standards.
2. These CCFIs, in conjunction with the Financial Regulations, are designed to establish overarching financial responsibilities, to confer duties, rights and powers upon both the PCC and the Chief Constable, the Force and its officers and to provide clarity about the financial accountabilities of groups or individuals. They apply to every member and officer of the service and anyone acting on its behalf.
3. These CCFIs should not be seen in isolation, but rather as part of the Financial Management of Thames Valley Police (TVP) including both the PCC and the Force. This financial framework has three levels of control:

- **Financial Regulations**

The Financial Regulations identify the financial framework under which all Force business must be conducted. They ensure the proper accountability of all public funds and that the assets and resources of the PCC/ CC are only applied for Policing in Thames Valley plus approved partnerships and collaborations. They set out the responsibilities and explain the working financial relationship between the PCC and the Chief Constable and their respective chief financial officers, having regard also to the role played by the PCC's Chief of Staff. **The PCC and Chief Constable are jointly responsible for approving or amending Financial Regulations**

- **Chief Constables Financial Instructions (CCFIs)**

The CCFIs identify in more detail the Chief Constable's responsibilities and the delegation of those responsibilities within the organisation. Amendments to the Financial Instructions require the approval of the PCC's Chief Financial Officer (PCC CFO) and the Director of Finance.

- **Procedure Notes**

Procedure notes explain in detail how to carry out a procedure including where to find and how to fill out the necessary documents. Procedural notes are the responsibility of the Finance Directorate.

4. These more detailed CCFIs supplement the Financial Regulations and have been issued by the Chief Constable after consultation with the PCCs Chief of Staff (i.e. Monitoring Officer) and the PCC's Chief Finance Officer (PCC CFO). At all times

these CCFIs should be read in conjunction with the Financial Regulations and the Delegated Financial Authority Guide (DFAG) (Appendix A).

5. These CCFIs have been constructed deliberately to follow the format of the Financial Regulations, including following the numbering format. This should allow users to easily read both documents together. Some Financial Regulations are the responsibility of the PCC only. Where this occurs the section heading will be contained in CCFIs with the note “No detailed Financial Instructions”.
6. Chief Officers are responsible for ensuring that all employees, contractors and agents are aware of the existence and content of these CCFIs and that they are complied with.
7. All employees have a general duty to take reasonable action to provide for the security of assets under their control and for ensuring that the use of these resources is legal, properly authorised, provide value for money and achieve best value.
8. A failure to comply with the requirements of these instructions and the underlying procedure notes could lead to disciplinary proceedings.
9. The PCC’s Chief Finance Officer is referred to as the PCC CFO.
10. The Director of Finance in consultation with the PCC CFO shall periodically revise the financial limits included in these Financial Instructions.
11. For the purposes of these CCFIs, TVP, when used as a generic term, shall refer to:
 - The Police and Crime Commissioner
 - The Chief Constable
 - The Office of the Police and Crime Commissioner
 - The Force
12. The OPCC shall refer to the PCC, and all members of staff reporting directly to the PCC.
13. The ‘Force’ shall refer to the Chief Constable, police officers, police staff, police community support officers (PCSO), special constabulary, volunteers and other members of the wider police family under their direction.
14. Chief Officers when referred to as a generic term shall mean Chief of Staff, PCC CFO, Chief Constable and Director of Finance and all other members of the Chief Constable’s Management Team.
15. ‘Employees’ when referred to as a generic term shall refer to police officers, police staff, agency staff and other members of the wider police family.

16. The expression 'authorised officer' refers to employees authorised by a chief officer or their nominated deputy.
17. The expression 'contract' refers to any commitment (including purchase orders, memoranda of understanding, leases and service level agreements) to acquire, purchase or sell goods, services or building works made on behalf of the PCC, the Chief Constable or their affiliated bodies.
18. The expression 'best value for money' shall mean the most cost effective means of meeting the need and takes account of whole life costs.
19. The expression 'he' shall refer to both male and female.

1.1 FINANCIAL MANAGEMENT ROLES & RESPONSIBILITIES

To be read in conjunction with S 1.1 of Financial Regulations

The Chief of Staff to the Police and Crime Commissioner

1.1.1 The Chief of Staff is also the PCC's designated monitoring officer, appointed under section 5(1) of the Local Government and Housing Act.

PCC's Chief Finance Officer (PCC CFO)

1.1.2 The PCC CFO has a statutory responsibility for proper financial administration and a personal fiduciary responsibility to the local council taxpayer.

1.1.3 The PCC CFO's statutory responsibilities are set out in:

- Paragraph 6 of Schedule 1 to the Police Reform and Social Responsibility Act 2011;
- Section 114 Local Government Finance Act 1988 (formal powers to safeguard lawfulness and propriety in expenditure); and
- The Accounts and Audit Regulations 2015.

1.1.4 The PCC CFO is the PCC's professional adviser on financial matters and shall be responsible for:

- ensuring that the financial affairs of the PCC are properly administered and that financial regulations are observed and kept up to date;
- ensuring regularity, propriety and Value for Money (VfM) in the use of public funds;

- ensuring that the funding required to finance agreed programmes is available from Central Government, council tax precept, other contributions and recharges;
 - Reporting to the PCC, the Police and Crime Panel and to the external auditor (s114):
 - ✦ any unlawful, or potentially unlawful, expenditure by the PCC or officers of the PCC;
 - ✦ when it appears that any expenditure is likely to exceed the resources available to it to meet that expenditure;
 - advising the PCC on the robustness of the estimates and the adequacy of financial reserves (s25 LG Act 2003);
 - preparing the annual statement of accounts, for the PCC and Group, in conjunction with the Director of Finance;
 - ensuring the provision of an effective internal audit service, in conjunction with the Director of Finance;
 - securing the treasury management function, including loans and investments;
 - advising, in consultation with the Chief of Staff on the safeguarding of assets, including risk management and insurance;
 - arranging for the determination and issue of the precept;
 - liaising with the external auditor; and
 - Advising the PCC on the application of value for money principles by the Force to support the PCC in holding the Chief Constable to account for efficient and effective financial management.
- 1.1.5 The PCC CFO, in consultation with the Chief of Staff, Director of Finance and/or Chief Constable as appropriate, shall be given powers to institute any proceedings or take any action necessary to safeguard the finances of TVP.
- 1.1.6 The PCC CFO has certain statutory duties, which cannot be delegated, namely, reporting any potentially unlawful decisions by the PCC on expenditure and preparing each year, in accordance with proper practices in relation to accounts, a statement of the PCC's accounts, including group accounts.

- 1.1.7 The PCC CFO is the PCC’s professional adviser on financial matters. To enable them to fulfil these duties and to ensure the PCC is provided with adequate financial advice the PCC CFO:
- must be a key member of the PCC’s Leadership Team, working closely with the Chief of Staff, helping the team to develop and implement strategy and to resource and deliver the PCC’s strategic objectives sustainable and in the public interest;
 - must be actively involved in, and able to bring influence to bear on, all strategic business decisions, of the PCC, to ensure that the financial aspects of immediate and longer-term implications, opportunities and risks are fully considered, and alignment with the PCC’s financial strategy;
 - must lead the promotion and delivery by the PCC of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively; and must ensure that the finance function is resourced to be fit for purpose.

The Chief Constable

- 1.1.8 The Chief Constable is responsible for the day-to-day financial management of the Force. This is conducted within the framework of the Financial Regulations, the budget, rules of virement and reporting arrangements. At all times the Chief Constable and their delegated officers will comply with the approved policies, framework of accountability and relevant standards of financial management and accounting.
- 1.1.9 The Chief Constable is responsible for the preparation and maintenance of these CCFIs. The Chief Constable is responsible for providing instructions on the operation of the specific financial processes delegated to them, including detailed procedure notes that are easily auditable. Training must be made available, if necessary, to appropriate staff to enable them to comply with procedures and regulations.

The Director of Finance

- 1.1.10 The Director of Finance is the Chief Constable’s Chief Finance Officer with responsibility for proper financial administration and a personal fiduciary responsibility to the local council taxpayer.
- 1.1.11 The Director of Finance is responsible to the Chief Constable for all financial activities within the Force or contracted out under the supervision of the Force.
- 1.1.12 The Director of Finance’s responsibilities are set out in:
- Paragraph 4 of Schedule 2 and paragraph 1 of Schedule 4 to the Police Reform and Social Responsibility Act 2011,

- Section 114 Local Government Finance Act 1988 (formal powers to safeguard Lawfulness and propriety in expenditure); and
- The Accounts and Audit Regulations 2015.

1.1.13 The Director of Finance is responsible for:

- ensuring that the financial affairs of the Force are properly administered and that these financial regulations are observed and kept up to date;
- Reporting to the Chief Constable, the PCC, the PCC CFO and to the external auditor (s114):
 - ✦ any unlawful, or potentially unlawful, expenditure by the Chief Constable or officers of the Chief Constable;
 - ✦ when it appears that any expenditure of the Chief Constable is likely to exceed the resources available to it to meet that expenditure
- Advising the Chief Constable on value for money in relation to all aspects of the force's expenditure
- Advising the Chief Constable and the PCC on the soundness of the budget in relation to the Force
- Liaising with the external auditor
- Working with the OPCC staff to produce the statement of accounts for the Chief Constable and to assist in the production of group accounts for TVP.

1.1.14 The Director of Finance has certain statutory duties, which cannot be delegated, namely, reporting any potentially unlawful decisions by the Force on expenditure and preparing each year, in accordance with proper practices in relation to accounts, a statement of the Chief Constable's accounts. The Director of Finance will need to observe the locally agreed timetable for the compilation of the group accounts by the PCC CFO.

During periods of extended absence e.g. annual leave or where necessary to ensure business can continue, The Head of Accounts will have the Director of Finance's delegated authorities. These authorities are as defined in the Delegated Financial Authority Guide (DFAG) shown in Appendix A

1.1.15 The Director of Finance is the Chief Constable's professional adviser on financial matters. To enable them to fulfil these duties the Director of Finance:

- must be a key member of the Chief Constable's Management Team, helping it to develop and implement strategy and to resource and deliver the PCC's strategic objectives sustainability and in the public interest;
- must be actively involved in, and able to bring influence to bear on, all strategic business decisions of the Chief Constable to ensure immediate and longer-term implications, opportunities and risks are fully considered;
- must lead the promotion and delivery by the Chief Constable of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively; and
- must ensure that the finance function is resourced to be fit for purpose.

Nominated Budget Holders

- 1.1.16 Budget Holders are for example, Commanders, Departmental Heads or LPA Commanders who have been given day to day responsibility for the management of a number of resources and/or specific budgets. Not exclusively but this includes ICT, Property and Specialist budget holders
- 1.1.17 Budget Holders are supported by a nominated Finance Business Partner (FBP) who provides appropriate financial information to facilitate their management of the nominated budgets.
- 1.1.18 Budget Holders are responsible for informing the Director of Finance (via their FBP) of any potential variances, new requirements, efficiencies or savings in relation to their nominated budgets, as soon as identified.

2.1 FINANCIAL PLANNING & RESOURCING

To be read in conjunction with S 2.1 of Financial Regulations

- 2.1.1 TVP is a complex organisation operating in a dynamic and changing environment. It is vital that the Financial Planning process is able to cope both with the pressures of restrictive funding and the flexibility of a demand led environment.
- 2.1.2 The planning process, for both revenue and capital budgets, should be continuous and the planning period should cover at least 3 years. This will include a detailed annual plan for the forthcoming financial year and a forecast for the following two years (at least). This will take account of future operational requirements, planned efficiency savings and future funding requirements.

- 2.1.3 The revenue budget and capital programme, is recommended by the Chief Constable's Management Team (CCMT) and approved by the Police and Crime Commissioner (PCC) in January / February and this forms the basis for monitoring the Force's expenditure. The aim of the monitoring process is to ensure that, within the financial framework, the Force utilises the budgetary provision in the most effective and efficient manner, CCMT and the PCC are notified of significant variances in a timely manner and appropriate remedial action is taken.

Annual Revenue Budget

To be read in conjunction with S 2.1.11 of Financial Regulations

- 2.1.4 The revenue budget provides an estimate of the annual income and expenditure requirements for the Force and sets out the financial implications of the PCC's policies. It provides Chief Officers with authority to incur expenditure and a basis on which to monitor their financial performance against their forecasted spend.
- 2.1.5 TVP encourages operational budget management to be carried out at the most appropriate level whilst at the same time maintaining administrative efficiency and overall control. Therefore, all budgets are monitored centrally within Finance but where appropriate, the day-to-day operation and responsibility for budgetary control is devolved to the relevant Head of Department/Budget Holder.

2.2 BUDGETARY MANAGEMENT & CONTROL

To be read in conjunction with S 2.2 of Financial Regulations

- 2.2.1 Ongoing budget management and control is necessary to ensure that approved budgets are used only for their intended purpose, accounted for, and reported correctly.

Budget Management

- 2.2.2 Each budget will be maintained by a nominated Accountant within Finance and the budgetary control system incorporates the following general principles:
- Value for money is achieved in all cases;
 - The management of the budget will include challenging the organisation requirement of the service/ product;
 - Expenditure is only incurred where budget provision exists;
 - The nominated Accountant will manage the budget in liaison with the stakeholders.

- The Finance department will provide advice and support to the business as appropriate;
- The CCFIs, Financial Regulations and any associated procedure notes must be complied with at all times. This includes the wider police family and all collaborative partnership working.

Virement

To be read in conjunction with S 2.2.8 - 2.2.14 of Financial Regulations

- 2.2.3 A virement is an approved reallocation of resources between budgets or heads of expenditure. A budget head is a line in the approved budget report, hence reallocations of resources across generic groups e.g. Police pay, national insurance etc. are transfers and hence have unlimited movement within their grouping. The scheme of virement is intended to enable the day-to-day management of the revenue and capital budgets by providing the opportunity to optimise the use of resources according to changing needs.
- 2.2.4 The Director of Finance can approve any virement where the additional costs are fully reimbursed by other bodies or in DoF absence the Head of Accounts.
- 2.2.5 The levels of authorised delegation for virements are shown in the DFAG (Appendix A).
- 2.2.5.1 The approval of the PCC CFO (or PCC depending on value) is required if an appropriation to/from earmarked revenue reserve or general revenue reserves is being sought, or the value of an existing appropriation is being amended.
- 2.2.6 The approval of the PCC shall be required if the virement involves:
- a substantial change in policy
 - a significant addition to commitments in future years
 - where resources to be transferred were originally provided to meet expenditure of a capital nature.

2.3 CAPITAL PROGRAMME

To be read in conjunction with S 2.3 of Financial Regulations

- 2.3.1 Capital expenditure involves acquiring or enhancing fixed assets with a long-term value to TVP 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 may create financial commitments in the form of financing costs and revenue running costs.

- 2.3.2 Proposals for new capital schemes will be submitted to the Governance Service Improvement and Director of Finance on a Budget submission form setting out the whole life costs of the proposed scheme and the business benefits. The Capital Strategy and separate Capital Policy Statement, which are both maintained jointly by the PCC CFO and the Director of Finance, can be found on the Finance Intranet site under Policies and regulations.
- 2.3.3 The Chief Constables Management Team will agree which schemes are recommended to the PCC for inclusion in the Medium-Term Capital Plan.
- 2.3.4 Urgent requirements, arising from unexpected legislative changes, etc., should be notified to the Director of Finance as soon as possible.

Annual Capital Budget

- 2.3.5 A separate annual capital budget will be produced before the start of the financial year. Initially, this budget will include ongoing schemes from previous years as well as annual provisions such as vehicles, plant and equipment. Additional schemes from the medium-term capital plan will be included in the annual budget after tenders have been accepted and timescales are known.
- 2.3.6 Although TVP procures capital items on behalf of consortium partners, only TVP related expenditure which will be included in the fixed asset register (i.e. including CTPSE) will be included in the medium-term capital plan and the annual capital budget.

Project Executives/Budget Holders Responsibilities

- 2.3.7 All capital projects must have a named officer (Assistant Chief Officer) responsible for sponsoring the scheme, monitoring progress and ensuring completion of the scheme.
- 2.3.8 Project Executives/Budget Holders responsible for all or part of a capital scheme must ensure compliance with the Force Procurement Policy throughout the scheme.
- 2.3.9 Project Executives/Budget Holders responsible for all or part of a capital scheme must monitor expenditure against budget and notify the Director of Finance of any variance from agreed tolerance (10% or £200k whichever is lower) as soon as it becomes known. Increases of more than £1m must be approved by the PCC

- 2.3.10 No commitment to exceed the approved budget should be made without the Director of Finance's express permission (subject to the limits contained within S 2.3.20 of Financial Regulations).
- 2.3.11 Regular updates and projections of scheme outturn, together with spend and commitments against annual budget will be required by the Director of Finance to meet reporting deadlines.
- 2.3.12 Project Executives, in addition, have the following specific financial responsibilities:
- The Executive has responsibility throughout the project to ensure that the agreed business benefits will be achieved.
 - The Executive's role is to ensure that the project is focused throughout its life on achieving its objectives and delivering a product that will achieve the forecast benefits.
 - The Executive has to ensure that the project gives value for money, ensuring a cost-conscious approach to the project, balancing the demands of the business, user and supplier.
 - Throughout the project, the Executive is responsible for maintaining the Cost/ benefits case and financial risk/issues registers for the project.

2.4 MAINTENANCE OF BALANCES AND RESERVES

To be read in conjunction with S 2.4 of Financial Regulations

- 2.4.1 The PCC maintains reserves and balances to provide for cash flow fluctuations and specific identified purposes, across financial years, whereas the Chief Constable maintains reserves for operational reasons within the current financial year. These operational reserves are managed by the Chief Officers to assist performance delivery across the force.
- 2.4.2 Proposals for invest to save opportunities may be funded from reserves if the business case sufficiently demonstrates the benefits to the organisation. Proposals in the first instance should be made to the Director of Finance.

3.1 RISK MANAGEMENT, BUSINESS CONTINUITY, INSURANCE & INDEMNITIES

To be read in conjunction with S 3.1 of Financial Regulations

Risk Management & Business Continuity

- 3.1.1 Risk can be defined as the chance or possibility of loss, damage, injury or failure to achieve objectives caused by an unwanted or uncertain action or event and risk management is the planned and systematic approach to the identification, evaluation and control of risk. Its objectives are to secure the assets of TVP and to ensure the continued corporate and financial well-being of TVP.
- 3.1.2 Business Continuity can be defined as the activity performed by TVP to ensure that critical business functions will be available to those stakeholders that must have access to those services.
- 3.1.3 All employees of TVP have a duty to manage personal risk and to adhere to the policies that the organisation has put in place to minimise risk and ensure business continuity. Full details can be found on the Strategic Development Intranet site.

Insurance

To be read in conjunction with the guide to Insurance and Claims on the intranet site

- 3.1.4 The PCC and CC procure insurance in order to protect their budgets from the adverse financial impact of substantial losses of its assets, or liabilities incurred as a result of its activities and those of TVP. Insurance can, therefore, be seen as one of the methods of mitigating the risks faced by the Force.
- 3.1.5 The Director of Finance in consultation with the PCC CFO is responsible for putting in place insurance cover and maintaining a record of all claims, consulting with other officers where necessary.
- 3.1.6 TVP insures against all the major risks faced by the organisation and employs a variety of claims handling methods. Claims against any particular policy are to be directed to the departments named below:

Insured Risk	Claims handling department
Employers Liability	Legal Services
Public Liability	Legal Services

Products Liability	Legal Services
Officials Indemnity & Directors & Officers	Legal Services
Fidelity Guarantee	Legal Services
Travel & Personal Accident	Finance
Engineering Inspection	Finance
Motor	Force Transport
Medical Malpractice	Finance
Property (Including Money & Business Interruption)	Finance
Terrorism	Finance

- 3.1.7 Commanders and Department Heads shall give to the Director of Finance, via the Insurance Officer prompt notification, confirmed in writing where appropriate, of all new risks including personnel, cash, properties, equipment or vehicles which may require to be insured and of any alterations affecting existing insurance policies. The Property Services Manager shall keep the Director of Finance informed of variations in the values of all buildings for insurance purposes.
- 3.1.8 Commanders and Department Heads shall immediately notify the Director of Finance, Head of Chiltern Transport or Head of Legal Services as appropriate of any loss, liability or damage or any event likely to lead to a claim and shall instigate criminal investigations where necessary.
- 3.1.9 The Director of Finance will annually, or at such other period as may be considered necessary, review all insurance.

Treatment of Insured property risks

- 3.1.10 TVP insures both its own property and property under its custody and control. It is a general condition of the policy that every care is taken to safeguard the security of all items, i.e. valuable items are kept secured in a safe or strong room.
- 3.1.11 In the event of any item or group of items with a value over £100,000 being taken into our custody and control it is imperative that the Force Insurance Services Officer in Finance is notified, at the earliest opportunity, so that the Insurance Company can be informed.

Failure to notify the Insurance Company may result in a claim being turned down and/or the loss of indemnity/insurance cover.

- 3.1.12 In the event of a claim, the claim process detailed within the Guide to Insurance and Claims on the Intranet site must be followed.

Indemnities

- 3.1.13 Under no circumstances should any member of the Force sign any indemnity or any document containing an indemnity. In all cases, unless written agreement to use of a standard form has been given, the documents must be forwarded to the PCC's Chief of Staff for necessary action.
- 3.1.14 The Director of Finance shall consult the PCC's Chief of Staff concerning the terms of any indemnity, which the PCC is requested to give. Such indemnities will be signed by the Chief of Staff agreed by them in writing.

3.2 INTERNAL CONTROL SYSTEM

To be read in conjunction with S 3.2 of Financial Regulations

- 3.2.1 Internal control refers to the systems of control devised by management to help ensure TVP objectives are achieved in a manner that is legal; complies
- with TVP policies and internal regulations; promotes economical, efficient and effective use of resources, and that TVP's assets and interests are safeguarded.
- 3.2.2 All employees have a duty to know and adhere to the policies that TVP has put in place to safeguard its assets and prevent financial loss.
- 3.2.3 All TVP managers have a duty to maintain the internal control system by:
- Ensuring that effective key controls are operating in managerial control systems, including defining policies, setting objectives and plans, monitoring financial and other performance information and taking appropriate anticipatory and remedial action where necessary. The key objective of these control systems is to define roles and responsibilities.
 - Ensuring that the TVP resources are properly applied in the appropriate manner and on the activities intended. This includes responsibility for the prevention and detection of fraud and other illegal acts within TVP.
 - Where internal control weaknesses are identified (e.g. by Internal Audit) managers will identify and implement a solution in a time period which reflects the degree of weakness identified.

3.3 AUDIT REQUIREMENTS

To be read in conjunction with S 3.3 of Financial Regulations

Internal Audit

- 3.3.1 Internal audit is a legally required assurance function of the PCC and Chief Constable which reviews the adequacy and effectiveness of the systems and controls in place to manage risk and to provide an opinion to the PCC and CC on the effectiveness of the controls reviewed. This is achieved by the approval of an annual internal audit plan, having considered the views expressed by stakeholders, including the Joint Independent Audit Committee and via the annual report of the Chief Internal Auditor and by the regular reports to the Joint Independent Audit Committee.
- 3.3.2 All employees have a duty to facilitate the work of the Internal Audit Team by:
- Allowing them access to TVP premises at reasonable times.
 - Allowing them access to all assets, records, documents, correspondence, control systems and appropriate personnel.
 - Providing any information and explanation considered necessary concerning any matter under consideration.
 - Accounting for cash, stores or any other TVP asset under their control
- 3.3.3 In the event of the discovery of any suspected fraud, theft, irregularity, improper use or misappropriation of TVP property or resources, the policy detailed in S 3.4, 'Preventing Fraud and Corruption', must be followed.

External Audit

- 3.3.4 The PCC and CC are responsible for selecting and appointing their own external auditors, they may choose to do this by using the Public Sector Audit Appointments (PSA) Limited. External auditors should examine:
- TVP's corporate governance arrangements.
 - TVP's financial statements.
 - TVP's arrangements to secure Value for Money.
 - Appropriate and timely publication on the website
- 3.3.5 All employees have a duty to give External Auditors access to any information that they reasonably require, as they deem necessary to enable them to satisfactorily discharge their statutory responsibilities.

3.4 PREVENTING FRAUD AND CORRUPTION

- 3.4.1 The PCC and Chief Constable are committed to a culture of honesty, integrity and propriety in the holding of public office and the use of public funds. All employees, volunteers and commercial partners must follow the agreed Anti- Fraud, Bribery and Corruption Policy.
- 3.4.2 In the event of the discovery of any suspected fraud, theft, irregularity, improper use or misappropriation of TVP property or resources; pending investigation and reporting, the discoverer of the fraud should take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.
- 3.4.3 Investigation of internal financial irregularities shall normally be carried out by the Professional Standards Department.
- 3.4.4 When an instance of loss or fraud relating to any asset in the custody of the Force is suspected the **Director of Finance should be notified immediately**.
- 3.4.5 The Professional Standards Department shall report to the Joint Fraud Group any significant investigations and findings, and any relevant trends or themes arising. This will support learning wider lessons, for example improvements to internal controls.
- 3.4.6 Investigation of internal financial irregularities shall normally be carried out by the Professional Standards Department, who shall consult with the Chief Internal Auditor as appropriate and keep him informed of progress.
- 3.4.7 At the conclusion of the investigation the Chief Internal Auditor shall be informed of the outcome and agree with the Head of Professional standards and the Director of Finance whether any internal audit review of the internal controls would be beneficial.

Receipt of Hospitality and Gifts

- 3.4.8 All employees must adhere to the policy on Gifts, Hospitality, Discounts, Travel, Concessions and other potential conflicts of interest, which can be found on the Policies and procedure section of the intranet. Adherence is regulated by the Professional Standards department.
- 3.4.9 Gifts which are declined by any member of staff on the grounds that it is believed that to accept such a gift would be in breach of the Gifts, Hospitality, Discounts, Travel, Concessions and other potential conflicts of interest policy should also be recorded.

- 3.4.10 Employees are reminded that free gifts/items/vouchers arising from the purchase on behalf of the Force of goods subject to special offers (e.g. discounts or vouchers) are the property of the Thames Valley Police. Ideally, additional discounts should be negotiated in preference to such offers.

3.5 ASSET MANAGEMENT

To be read in conjunction with S 3.5 of Financial Regulations

- 3.5.1 TVP holds a large number of assets in the form of land, property, vehicles, equipment, furniture, intangibles and other items, together worth hundreds of millions of pounds. It is important that these assets are safeguarded and used efficiently in service delivery, that there are arrangements for the security of both assets and information required for service operations and that proper arrangements exist for the disposal of assets.
- 3.5.2 It is the responsibility of all Chief Officers to ensure that all Officers and Employees safeguard the integrity of TVP assets at all times.

Fixed Asset Register

- 3.5.3 The Finance Department will maintain an asset register for all fixed assets with a value in excess of the limits set in the Capital Policy Statement, in a form approved by the PCC CFO. Assets recorded in the register will reflect capital expenditure in any year and any donated or transferred assets of material value.
- 3.5.4 Assets are to be recorded in the year when they are acquired by TVP. Assets shall remain on the asset register until disposal. Assets are to be valued in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom: A Statement of Recommended Practice* and the requirements specified by the PCC CFO
- 3.5.5 Staff dealing with assets must ensure that they are familiar with the Capital Policy Statement maintained by the PCC CFO and Director of Finance.

Asset Disposals

- 3.5.6 As assets come to the end of their useful economic life it is prudent for TVP to dispose of them rather than keep them on the books. All assets must be disposed of using the principles outlined in Financial Regulations 3.5.11- 3.5.16 and the Capital Policy Statement.

- 3.5.7 Non-estate assets should be disposed of at the appropriate time and at the most advantageous price. Where this is not the highest offer, the Director of Finance shall consult with the PCC CFO.
- 3.5.8 Vehicle assets can only be disposed of by the Head of Transport, in line with the Force replacement plan.
- 3.5.9 ICT assets can only be disposed of by the Head of ICT, in line with the ICT equipment replacement programme.
- 3.5.10 All other non- estate assets should be disposed of via TVP approved public auction (see section 3.5.27 in respect to surplus/ obsolete goods from stores) and can be approved by the relevant Budget Holder.
- 3.5.11 If disposal is not via public auction, then the approval of the PCC CFO is required.
- 3.5.12 The disposal of estate assets should be in accordance with the Asset Management Plan. Disposal should normally be via the open market however, as required, the policy for off- market disposal of properties owned by the PCC, found on the managers portal within financial management section, may be used. In all cases where the lowest bid is not accepted the approval of the PCC must be sought.
- 3.5.13 Property (land and buildings) assets can only be disposed of after approval as per the DFAG (Appendix A).

Police Property Act Fund

To be read in conjunction with S 3.9.6 - 3.9.11 of Financial Regulations

- 3.5.14 The Police (Property) Act 1997 enables payments to be made for charitable purposes from monies received from the sale of property/cash, which comes into police possession as the result of crime. The fund available for distribution each year is the audited income received in the previous year and any remaining balance brought forward. The PCC and Chief Constable jointly decide on donations from the fund. Approved donations from the fund are published on the PCCs website.

Inventories

- 3.5.15 Inventories need to be maintained by specific departments for valuable items and their records should contain an adequate description to ensure the ongoing safeguarding of this asset. Inventories are maintained

by specific departments e.g. ICT and the Technical Surveillance Unit, to manage and control their equipment, including laptops and tablets.

Stocks and Stores

To be read in conjunction with S 3.5.21 - 3.5.24 of Financial Regulations

- 3.5.16 Authorised departments shall be responsible for the custody and control of the stocks and stores in their department. Authorisation to hold stock has to be provide by the Director of Finance.
- 3.5.17 All goods received by stores must be checked for quantity and quality and the supplier notified immediately of any discrepancy or rejected goods. Every officer responsible for the receipt and issue of stocks and stores shall keep records, the form and content of which have been approved by the Director of Finance in consultation with the PCC CFO. The Director of Finance may, in consultation with the PCC CFO, agree that certain items be excluded from the records. Every officer shall furnish the Director of Finance with such returns in connection with stores records as may be required by him for the purpose of accounting, costing and the financial records of Thames Valley Police.
- 3.5.18 Unless otherwise agreed in writing by the Director of Finance, issues of stores shall not be made by the storekeeper or other person having charge of a store except on receipt of a proper requisition request via the Stores Portal System.
- 3.5.19 All uniform requests are to be made through the Stores Portal system. All rules and authorisation limits of this system become part of these CCFIs. In particular:
- No person shall attempt to request items that they are not personally entitled to.
 - If a requisition is made that is greater than a personal allowance the requisition will be rejected.
 - If a request is received in stores that the storekeeper considers to be greater than that allowed the request will be challenged.
 - Any request for a change in a uniform scale of issue should be made to the Uniform Group.
- 3.5.20 Stock must be valued by a method that is agreed by the Director of Finance.
- All stores shall be checked at least once in each financial year.
 - Stock-sheets must be prepared at every stock take showing actual stocks in hand, balance shown in the store's accounts and any surpluses or deficiencies.

- The stock take shall be supervised by a responsible person (wherever practicable someone other than the person responsible for the stores) deputised for the purpose by the Budget Holder and both the person taking the stock and the person supervising shall certify the stock sheets.
 - The Director of Finance or senior officer authorised by them shall examine and collate the stock sheets and prepare a certificate of stock value for inclusion in the final accounts.
- 3.5.21 The Chief Internal Auditor or their representative may at all reasonable times have access to all stocks and stores of TVP and may make such checks as he deems necessary.
- 3.5.22 Any material surpluses or deficiencies revealed in any items of stock either at any stock take, or otherwise, shall be reported to the Director of Finance; each report shall state the quantities and current values of the stock in question, together with any relevant information. All items to be written-off shall be reported at the yearend through the Director of Finance to the PCC CFO. A reference shall be given in the stores record to the authority under which any deficiency is written-off or any surplus brought into stock.
- 3.5.23 The disposal of surplus, obsolete or unserviceable stores should be authorised as per the limits shown in the DFAG (Appendix A). The disposal route must be shown to not allow the appropriation of police uniform and/or equipment by individual/ organisation whose use of it may not be in the best interest of the public. As a consequence, TVP should first look to dispose of the equipment to other public bodies or reputable charities and, if not successful, may choose to have the equipment securely destroyed.
- 3.5.24 All cast uniform can only be disposed of following the uniform issue and disposal policy, which can be found on the staff portal.
- 3.5.25 Whenever a storekeeper or person in charge of a store's hands over, leaves the employment of the Force, or ceases to have custody of stores, the Budget Holder shall ensure that a check is made of the stores concerned and that a handing-over certificate is signed by the outgoing and incoming officers.
- 3.5.26 Stocks and stores shall not be carried in excess of reasonable requirements to meet operational needs.

Asset Security

- 3.5.27 All employees are responsible for maintaining reasonable security at all times for the assets (stocks, stores, furniture, information, equipment,

cash, etc.) under their control. Maximum limits for cash holdings shall be agreed with the Director of Finance and shall not be exceeded without their permission. Keys to safes and similar receptacles are to be kept in the possession of the responsible personnel at all times.

Suspected Actual Loss or Fraud

- 3.5.28 When an instance of loss or fraud relating to any asset in the custody of the Force is suspected in accordance with the protocol mentioned above, the **Director of Finance should be notified immediately.**

3.6 BANK ACCOUNTS, IMPREST & PETTY CASH

To be read in conjunction with S 3.6 of Financial Regulations

- 3.6.6 All banking arrangements are under the overall responsibility of the PCC CFO. No employee is permitted to open a bank account in relation to TVP business unless specifically authorised by the PCC CFO in writing. The Director of Finance is authorised to open and close specific purpose bank accounts, as agreed with the PCC CFO.
- 3.6.7 Bank reconciliations must be undertaken on a monthly basis.

Digital Apprenticeship Levy

- 3.6.8 The digital apprenticeship levy account will be managed within the internal control arrangements determined by the Director of Finance.

Headquarters Imprest Account

- 3.6.9 The PCC CFO will make an Imprest advance and open a bank account for the use of the Director of Finance to make urgent payments, cash payments and such other transactions duly agreed with him. The Imprest will be the personal responsibility of the Director of Finance
- 3.6.10 The Director of Finance will designate a member of the Finance Team to manage the Imprest on their behalf.
- 3.6.11 The Director of Finance will ensure that the designated member of the Finance Team maintains a record of receipts and payments in a form agreed with the PCC CFO and produces statements of account at agreed intervals. The Director of Finance shall sign a certificate of balances held at the end of each financial year.

Imprest Accounts/Petty Cash

3.6.12 The Director of Finance may make petty cash advances from the

Headquarters Imprest to employees in the Force to meet expenses agreed by them for work purposes. These advances will be the personal responsibility of the employee concerned, who will maintain records on a form approved by the Director of Finance.

3.6.13 Petty cash Imprest holders shall submit statements of account as required and the Transactional Manager must sign a certificate of balances held at the end of financial year.

3.6.14 Whenever a petty cash owner leaves the employment of TVP, changes roles or ceases to be entitled to hold a petty cash advance, they are required to fill out the petty cash handover form and signoff and balance the account. The incoming petty cash owner will then check the cash and sign as receipted. This will then be approved by the Transactional Manager. If there is no designated petty cash owner to handover to, he shall repay to the Director of Finance the unexpended balance.

3.6.15 Full details of the Petty cash/Imprest procedures are contained on the Finance intranet site. Such imprest advances are not to be used to fund purchases that should go through the normal procurement processes.

3.7 STAFFING

To be read in conjunction with S 3.7 of Financial Regulations

3.7.6 Staffing costs are the largest element of the TVP annual budget. It is vital that staff budgets and resource requirements are in line with those set out in the Medium-Term Financial Plan.

3.7.7 All Budget Holders are responsible for managing their establishment figures held on the establishment management reports in SSAMI, including any vacancies that they are carrying.

3.7.8 All requests to recruit into staff positions must initially be submitted and approved through a Recruitment Authorisation in ECRiS. Once the recruitment authorisation has been approved, all physical recruitment must be undertaken through HR Shared Services recruitment.

3.7.9 All requests for variations to the police officer and staff establishments should be submitted and approved, through the ECRiS system.

3.8 TRUST FUNDS AND CHARITIES

To be read in conjunction with S 3.8 of Financial Regulations

- 3.8.6 No employee shall open a trust fund without the specific written approval of the Chief Constable or the PCC.
- 3.8.7 No employee shall form or enter a charitable agreement on behalf or mention of Thames Valley Police without the CC approval.

CHARITY FUNDRAISING AND SPONSORED EVENTS

- 3.8.8 Individuals raising monies for charities whilst at work through events such as cake sales and casual days in the name of Thames Valley Police is common practice. Whilst much can be achieved through sponsored charitable events, care still needs to be taken to protect the individuals involved and the reputation of the Force.
- 3.8.9 It should be noted that whilst the Force will usually support these events, they are not Force sponsored events and the administration, collection of money and payment to the charity is the responsibility of the individual organising the event not the Force.
- 3.8.10 If an individual wishes to raise sponsorship for a charity from individuals or companies by either performing a sponsored event such as a “fun run” or asking directly for funds it must be made clear from the outset that it is the individual that they are sponsoring and not the Force. The force itself will normally have no involvement in these events. If, however, the individual wishes to approach companies in their professional capacity in which they are employed by the Force, to seek sponsorship or donations for a cause they must first obtain approval from their Departmental Head and submit a copy of their records for audit by the force.
- 3.8.11 If you are in any doubt as to the status of any fundraising event you must contact the Finance Department for clarification prior to agreeing any sponsorship or donations.

3.9 TREATMENT OF CASH AS EVIDENTIAL / NON-EVIDENTIAL PROPERTY

To be read in conjunction with S 3.9 of Financial Regulations and guidance in Thames Valley Evidence Portal.

3.9.6 TVP has a duty of care to safeguard evidential and non-evidential property that it takes into its custody and control pending decisions on ownership. This property can take the form of both private property and cash.

3.9.7 All property irrespective of whether it has been seized as part of an investigation or has been found/handed in must be treated in accordance with the **Evidence Management Standards**. These can be found on the Evidence Portal on the know zone.

Treatment of Cash (Seized, Found & Over the Counter)

3.9.8 Cash for the purposes of these Instructions can be defined as notes and coins (including crypto currencies) in any currency; postal orders; cheques of any kind including travellers' cheques; premium bonds; bankers' draft; bearer bonds and bearer shares.

3.9.9 How cash has come into police possession is important as there are different methods of treatment dependent upon the legislation used. When seizing cash, Officer in the case (OIC) needs to establish exactly which power the cash was seized under as this will determine how it is handled back at the station. Wherever possible the preferred route is to seize cash under the Proceeds of Crime Act (POCA) as this allows for more powers to be pursued under civil legislation later on. The main types of cash seizure are:

- Cash seized under S294 of the Proceeds of Crime Act.
- Cash seized under S19 of PACE.
- Found cash.
- Over the counter receipts.

3.9.10 The treatment of cash is split between its initial treatment as "property" (governed by "evidence" regulations) and its subsequent treatment as a "financial asset" (governed by financial instructions).

3.9.11 The officer seizing the cash need only have reasonable grounds for suspecting that it was obtained through unlawful conduct – the person from whom the cash was seized does not have to have committed a criminal offence. If the cash is believed to be recoverable property, intended for use in criminal conduct or is evidence in a criminal investigation it should be seized. The power of seizure comes from either S.294 POCA or S.19 PACE or both.

- 3.9.12 The initial treatment of cash, the storage of cash and the disposal of cash are all covered in detail on the Evidence Portal. At all stages of cash handling the standard operating procedure must be followed. For more specific advice and when or when NOT to count cash amounts please refer to guidance per seizure type.
- 3.9.13 All seized cash MUST be booked into Global Evidence Management System (GEMS) as a cash entry and a 'CASH' sticker placed on the bag. With the exception of cash seized under POCA or requested retained for forensic testing.
- 3.9.14 When booking in cash, if the OIC requires the physical cash to be retained in its original form such as for POCA or forensic testing, OIC must tick the box on the GEMS cash page at the point of entry. This will generate an email through to the Economic Crime Unit (ECU) Cash Authorities team who will assess your request in line with the Chief Constables Financial Instructions and update GEMS accordingly.
- 3.9.15 After the cash has been “transferred for banking” its subsequent treatment of cash including banking must follow the financial instructions detailed below.
- 3.9.16 All cash MUST be banked before it can be returned. Under no circumstances should officers be returning cash in its original format to a member of the public - If you feel you have a special case to retain the cash see section 3.9.18

Cash Receipting (NeatReceipts)

- 3.9.17 All cash received into the organisation needs to be checked for forgeries and counterfeit currency. All LPAs have been issued with Ultraviolet (UV) lights to assist in this checking plus UV detector pens / UV light checker can be used. Please refer to Bank of England Web site as to what to look out for.

<https://www.bankofengland.co.uk/-/media/boe/files/banknotes/take-acloser-look>

- 3.9.18 TVP has an electronic receipt system called Neat Receipts which is a mandatory part of the cash receipting process.
- Neat Receipts is administered by the Finance Department and the rules and permissions of the database are part of these Financial Instructions. Failure to use the rules of NeatReceipts will be deemed a breach of these CCFIs.
 - NeatReceipts will be used by the entire force to record receipts and banking in a single, central and secure database. This ensures a

consistent, effective and reliable implementation of the receipting process.

- 3.9.19 It is a mandatory requirement that all cash receipts received into TVP are entered onto NeatReceipts as soon as possible. The following rules will apply:

Seized Cash Receipting

- Should be entered onto NeatReceipts as soon as the cash is received by TVP. In the event that cash cannot be physically banked (i.e. being held for forensic testing) Neat Receipts should still be updated but it should remain as an “unbanked receipt”.

Found Cash Receipting

- Should be entered onto NeatReceipts as soon as the cash is received into the organisation. It is recognised that cash might be held under “Property” guidelines pending return to the finder, however, Front Counters Officers must inform their LPA Administrator of the receipt which should remain as an “unbanked” receipt.

Over the counter cash receipting

- Should be “Transferred to banking” as soon as possible and entered onto NeatReceipts as soon as the cash is received by the Front Counters Officers or the LPA Administrator.

Seized Cash Treatment

- 3.9.20 For all cash seizures advice can be found on the Evidence Portal intranet site: within the cash initial handling and packaging section.
- 3.9.21 Any sums over £1,000 must be stored in a safe to ensure adequate insurance cover. If value stored / retained is greater than £30k, the Insurance Officer within Finance must be contacted for advice. See DFAG appendix A
- 3.9.22 A record is maintained within Finance recording all seized cash. It is the Officer in Charge (OIC’s) responsibility to ensure seized cash is dealt with appropriately and to ensure arrangements are made to return any cash no longer required.
- 3.9.23 Where seized cash needs to be repaid to the owner, this will be done by BACS from Finance. Seized cash will not be repaid in cash unless there are exceptional circumstances agreed by ECU Cash Authorities team or the Criminal Justice Operational Manager (Evidence). The repayment of seized cash may be subject to additional amounts of interest, paid net of

basic rate income tax, for which a tax certificate is supplied by Finance. The Interest rate applied will be equivalent to rate on NatWest Client Account.

- 3.9.24 In all cases of seized cash involving currencies other than Sterling, advice should initially be sought from the Finance department. Guidance on foreign cash treatment is available on the Finance Intranet site.
- 3.9.25 The NPCC Cybercrime Programme guidance for police forces, ROCU's and partner agencies that have seized and restrained crypto assets which are currently held by third party organisations; By the nature of these regulations the third-party companies will act as a custodian wallet provider
- upon storing the asset, and if selling, will be a crypto asset exchange provider. Therefore, they must be registered with the FCA. Forces to seek assurances in writing from any third party that hold relevant seized assets on your behalf that they have either submitted the relevant registration paperwork to the FCA or that they plan to do so in the immediate future.
- 3.9.26 All cash seizures should follow the guidance given by the Economic Crime Unit.
- 3.9.27 All cash seizures must follow the appropriate treatment according to the legislation used to seize it:

Cash seized under the S294 of the Proceeds of Crime Act 2002 To be read in conjunction with cash seized in relation to crime procedures

- ✦ This power is used to seize all cash with an estimated value of £1,000 or over. For full details on this procedure please refer to the Economic Crime Unit.
- ✦ This cash must NOT be counted on seizure but dealt with according to the policy under Instruction of the Economic Crime Unit.
- ✦ Cash should be banked at the earliest opportunity after the detention order has been obtained.

Cash seized under the S19 of PACE 1984

This is generally cash amounts under £1,000.

- ✦ Cash must be counted, and the amount verified and booked into GEMS. This cash should be banked at the earliest opportunity, normally the next working day.
- ✦ Contaminated cash must be counted at Finance under controlled conditions.

Found cash Treatment

- 3.9.28 Found cash MUST be counted and the amount verified independently from the receiving officer. Where this is not possible, the cash should be counted in the presence of the person handing the cash in to evidence / Front Counters. The total amount of cash including the denominations MUST be recorded in the Property Entry. The person depositing the cash should sign the Property Register and be given a receipt.
- 3.9.29 Details of the found cash should be recorded on Neat Receipts at the time it is received by the Organisation. It should then be placed in secure storage for the Administration Support Officers to collect. All found cash should always be placed in a locked safe. In relation to banking please see the banking of cash section below.

Over the counter receipts

- 3.9.30 All monies received by the organisation whether over the counter or in the post must follow the regulations detailed below:

Banking of Cash

- 3.9.31 All cash should be transferred to bank, the Admin Support staff should be checking their records on neat receipts and liaising with the Evidence Officer and Front Counters Officers to ensure all cash is accounted for as per the organisational rules.
- 3.9.32 All cash movements need to be managed and auditable to minimise the risk to the individual and organisation.
- 3.9.33 Where cash cannot be banked locally (foreign cash, contaminated cash and traveller's cheques) Finance should be contacted as soon as practically possible to arrange transfer to Headquarters for banking. In the first instance the NeatReceipts Team must be consulted.
- 3.9.34 It is a requirement that regular (weekly) banking should be undertaken whilst utilising the contract for secure transportation of cash when necessary to minimise the risk to the individual and organisation of large cash sums being held on LPAs.
- 3.9.35 The Force has a contract for the secure collection of sums exceeding £1,000 (or drop-off of sums exceeding £50) whether from a single source or an amalgamation of smaller sums. Full guidance has been produced and is available on the finance intranet.
- 3.9.36 The transportation of amounts under £1,000 should follow the Force procedure to minimise the individual and organisational risk.

- 3.9.37 It is recognised that in some locations only small amounts of found cash are received. In these locations found cash should be banked in line with the guidance of the property rules i.e. sums of £50 within the normal weekly banking and small denominations after 6 weeks.

3.10 GIFTS, LOANS AND SPONSORSHIP

To be read in conjunction with S 3.10 of Financial Regulations & the Sponsorship Policy.

- 3.10.6 This section excludes Personal Gifts and Hospitality which is covered in S 3.4.8

above.

- 3.10.7 The PCC is empowered under S93 of the Police Act 1996 (amended by the Police Reform and Social Responsibility Act 2011) to accept Gifts and Loans:

(1) A PCC may, in connection with the discharge of any of its functions, accept gifts of money, and gifts or loans of other property, on such terms as appear to the PCC to be appropriate.

(2) The terms on which gifts or loans are accepted under subsection (1) may include terms providing for the commercial sponsorship of any activity of the PCC or of the police force maintained by them.

- 3.10.8 Full details of Sponsorship policies are contained on the intranet.
- 3.10.9 The PCC approves the policy on gifts, loans and sponsorship.
- 3.10.10 The Chief Constable is allowed to accept gifts, loans or sponsorship within agreed policy guidelines.
- 3.10.11 Acceptance of sponsorship is set out in the DFAG.:
- 3.10.12 All requestors for sponsorship must use the correct application form (Blank Sponsorship form) contained on the Sponsorship and Grants Managers portal intranet page.
- 3.10.13 All offers of sponsorship must also be referred to the Procurement Department in order to avoid conflicts of interest prior to any agreement being made.
- 3.10.14 All offers of vehicle sponsorship must also be referred to the Head of Transport prior to any agreement being made. A signed contract of terms will also be required before any loan period starts. Force Transport have a standard pro-forma contract for this purpose.
- 3.10.15 The Director of Finance has the responsibility for maintaining a central register of sponsorship and donations, for dealing with VAT implications

- 3.10.16 The Director of Finance will present to the PCC an annual report detailing the sponsorship received in the year. Details of this sponsorship will also be published on the Force internet site.

4.1 SYSTEMS & PROCESSES

To be read in conjunction with S 4.1 of Financial Regulations

- 4.1.1 TVP is a large organisation which processes a high volume of both invoices, for goods and services, and income receipts and is reliant on a central accounting system to record these transactions.
- 4.1.2 Whilst individual processes change and evolve the fundamental principles remain the same, namely:
- Financial systems must be secure; adequate internal controls must exist, and accounting records (e.g. invoices, income documentation) are properly maintained and stored securely.
 - There is an appropriate segregation of duties to minimise the risk of error, fraud or other malpractice.
 - Appropriate controls exist to ensure that all systems input, processing and output is genuine, complete, accurate, timely and not processed previously.
 - A complete audit trail is maintained, allowing financial transactions to be traced from the accounting records to the original document and vice versa.
 - Systems are documented and staff trained in operations.
- 4.1.3 The Director of Finance and the PCC CFO have a formal process in place to ensure that all new financial systems adhere to the fundamental principles above. No new financial systems can be procured or brought into service without first obtaining the agreement of the Director of Finance.
- 4.1.4 If any new systems are brought into service, it is the responsibility of the administrator of that system to ensure that all financial and authority limits are appropriate to the user's role. Any overarching rules of these systems must adhere to Financial Regulations.
- 4.1.5 Any system rules will be considered part of these CCFIs and, therefore, any breach of these rules will be considered a breach of these CCFIs.

4.2 INCOME COLLECTION AND TREATMENT

To be read in conjunction with S 4.2 of Financial Regulations and S 3.9 above Treatment of Cash

- 4.2.1 TVP has a number of different Income streams, ranging from grants to invoices raised in respect of charges for its services. It is vital that all of these income streams are identified, collected, receipted and banked promptly. Furthermore, these income streams must all be treated in a consistent manner.
- 4.2.2 The preferred method for receipt of funds is directly into our bank account however all monies received by the Force whether electronic receipt, over the counter or in the post must follow the instructions detailed below:
- The system of collection of all money due to the Force shall be approved by the PCC CFO. The records of each department with respect to items of income shall be in such form as may from time to time be agreed by the Director of Finance.
 - All income received by the Force MUST have an audit trail from the moment it is receipted by the organisation.
 - Each Department Head / LPA shall supply to the Director of Finance, as early as possible at the end of each financial year, details of all work done, goods supplied, services rendered and any other amounts owed, in order for them to be able to record correctly all sums due to Force and to ensure the prompt rendering of accounts
 - The Director of Finance shall be notified as early as possible, using standard periodic income notification (PIN) forms where appropriate, of all monies due to the Force under contracts, leases, tenancy and other agreements, conveyances, and other arrangements entered into which involve the receipt of money by the Force and they shall have access to the original documents or relevant particulars.
 - No acknowledgement for money received shall be given by any officer except on an official form agreed by the Director of Finance. All official receipt forms, tickets, documents and vouchers representing money or monies worth specially printed for the Force, shall be in a form approved by the Director of Finance. This Instruction shall not apply to any legal documents prepared by the Office of the PCC, nor in such other cases as may be agreed in writing with the PCC CFO. Official receipt forms, tickets, documents and vouchers referred to above shall be kept securely and a record of use maintained.
 - All income should be banked at the first available opportunity, normally weekly. In addition, the Force has a contract for the secure transportation of sums exceeding £1,000 and hence this should be utilised as soon as practicable when this cash level is reached on LPA. The monitoring of compliance will be undertaken by Finance.

- Each officer who receives monies on behalf of the Force shall keep an accurate and chronological account of all receipts and deposits with the PCC's bankers in a form approved by the Director of Finance and such other records as may from time to time be required. Under no circumstances can money received be used to cash personal or any other cheques.
- When cheques are offered in payment of warrants or other fees and charges, the person receiving the payment must request production of a cheque guarantee card to support the payment. Where cheques are received through the post the service requested should not normally be supplied until at least ten working days after the cheque has been banked (to allow for banking and clearance). If the cheque is dishonoured the service must not be rendered. In the event that the service has been delivered then immediate efforts must be made to recover the sum due in cash, electronic bank transfer or in the case of a certificate it should be recovered and cancelled. Failing all else the write-off procedure should be instigated.
- All monies (including debts due to the Force) to be written-off shall be reported to the Director of Finance who will take action in accordance with the PCC's policy.
- Cash must be kept in a locked safe or other secure container. Cash must not be stored in a general property store or other similar locations.

Income Collection – Accounts Receivable

- 4.2.3 All invoices for goods and services supplied by TVP must be raised and sent out by the Receipts and Payments function within the Finance Department, any queries should be emailed to the generic email account or the SSAMI for the AR team.
- 4.2.4 All invoices for goods or services, including Special Police Services must be raised in a timely manner. Depending on the services provided this may require 100% payment in advance, or as soon as the goods have been supplied or the service rendered. In certain circumstances, it may be prudent to raise an invoice in advance of the service being delivered; in these cases, payment should be confirmed prior to the provision of the service. In all circumstances the invoice issued should contain sufficient detail to enable the third party to understand how the liability has been or will be incurred.
- 4.2.5 Approval to raise credit not in Accounts receivable are as defined in Appendix. A

Income Collection – Debt Recovery and Write-Off

- 4.2.5 On a regular basis, an aged debt report is produced and reviewed for outstanding amounts. Details of overdue amounts will be circulated by the Receipts, Procure and Pay team to those Budget Holders/Accountants responsible for the initial debt being raised. The Budget Holders/Accountants are primarily tasked with establishing the reason for the late payment and if necessary, with making contact with the debtor.
- 4.2.6 If the matter is not resolved, then contact will subsequently be by way of a series of letters, as detailed in the user procedures within the Receipts, Procurement and Payments Team.
- 4.2.7 If such contact proves unsuccessful, then steps should be taken for the recovery of funds by way of legal action.
- 4.2.8 If such contact proves unsuccessful, procedures will then be followed for the provision and approval for write-off of any remaining amounts. All provisions and write-offs are proposed by the Receipts, Procure and Payments Team and approved as below.
- 4.2.9 If the debt to be written-off includes VAT, special procedures need to be followed in order to recover the VAT already paid. The Corporate Accountant (in the Office of the PCC) should be notified as soon as the debt is deemed irrecoverable. VAT cannot be recovered until the debt is at least six months old.
- 4.2.10 Debts can only be written-off according to the limits shown in the DFAG (Appendix A)

4.3 ORDERING AND PAYING FOR WORK, GOODS AND SERVICES

To be read in conjunction with S 4.3 of Financial Regulations

- 4.3.1 Public money should be spent in accordance with policies whilst ensuring financial probity and best value, enabling the Force to obtain value for money. These procedures should be read in conjunction with the contract regulations in Section 5.
- 4.3.2 The Director of Finance and the Head of Procurement have a duty to maintain the following conditions in ordering and paying for work, goods and services:
- Maintaining a procurement policy.
 - Issuing official orders for all works, goods or services except for supplies of utilities, periodic payments such as rent or rates, petty cash purchases as noted in Financial Regulations or other exceptions approved by the PCC CFO.
 - Ensuring no personal or private purchases are ordered through TVP.
 - Ensuring that there is adequate budgetary provision for all goods and services ordered.

- That no payments are made unless goods and services have been received by TVP at the correct price, quantity, quality and receipted. In exceptional circumstances may be agreed by Head of Procurement or Director of Finance e.g. Stage Payments and Prepayments.
- That payment is made to the correct person, for the correct amount, and on time.
- Ensuring that VAT is recovered where appropriate.
- That expenditure, including VAT, is accurately recorded against the correct budget and any exceptions are corrected.
- Ensuring the correct VAT treatment for all goods and services.

4.3.3 All orders for goods and services will only be made according to the following rules and the overarching procedures contained in the Procurement Policy.

4.3.4 Acceptance of Lease commitments needs prior referral to the Head of Procurement or the Director of Finance. Therefore, all orders and invoices which are potentially leases need to be referred prior to approval. Approval of all leases must be approved by the Director of Finance irrespective of value.

4.3.4.1 In addition to the exceptions identified within Financial Regulations (supplies of utilities, periodic payments such as rent or rates, petty cash Purchases), The following areas have been agreed as exceptions which do not require purchase orders. The rationale is that they have an approved contract and hence are certificates of completion payments or are ad hoc payments for demand led activities. Agency staff, subscriber/credit check services, doctor's/ Barrister payments (including Hospitals and Surgeries), Ex-Gratia payments and Payroll deductions, or in other circumstances agreed in writing by the Director of Finance.

4.3.5 The Finance Department is responsible for overseeing, reporting and correctly administering payments from the Force budget, ensuring only valid purchases are processed and value for money is sought wherever possible. All invoices need a valid purchase order number, those submitted without a PO will be returned to the supplier unless they are on the approved exception list.

4.3.6 Validating of the purchase order/ invoice prior to processing; the approval certifies that budgetary provision exists to cover the expenditure and that the invoices and accounts are correct for payments i.e. goods and services are appropriate and received. The authorisation to pay an invoice not previously covered by an order will require two signatories. The goods receipting element undertaking the validation requirements within the receipting of goods section and the second signatory will normally be undertaken by

personnel within Finance and the Authority levels are shown in the DFAG (Appendix A).

- 4.3.7 The Transport Department currently use a manual ordering process except for vehicles which are ordered through the purchase order module and hence a separate authorised signatory list is maintained for this department.
- 4.3.8 Uniform, clothing and accoutrements should, under no circumstances, be purchased direct. Items should either be requisitioned through the store's portal or via a request direct to the Procurement Department. New requirements should be directed to the Uniform Group.
- 4.3.9 The Force uses an electronic ordering, approval, receipting and payment system with in-built controls and authorisation limits. The user rules, procedures and authorisation limits of the e-procurement workflow become part of these CCFIs. In addition, subject to their own restrictions, petty cash (Financial Regulation 3.6.21- – 3.6.23), purchase cards or credit cards (Financial Regulation 4.6) may be used as an alternative method of buying and paying for relatively low value goods or where there is an immediate requirement for expenditure which is relevant to discharge the Force's duties.
- 4.3.10 Wherever possible the duties attaching to each transaction of requisitioning/ordering the item, certifying its receipt and certifying the invoice as correct for payment shall be performed by at least two different officers
- 4.3.11 Ordering goods from outside the United Kingdom may require different taxation treatment hence prior to placement the R, P& P Manager needs to be notified and he will liaise with OPCC staff as required.

Requisitioning

- 4.3.12 The administrative staffs in LPAs, OCUs and central departments submit requisitions for acquisitions to satisfy the local Force needs, either through SSAMI or the appropriate system. For more information, please refer to the RP&P page on the internet.

Ordering

- 4.3.13 The ordering and paying for goods and services within TVP (which included the OPCC) is delivered through a shared service by the Receipts, Procure and Payment Section within Finance in conjunction with the Procurement Team to ensure consistent control of authorisation limits and best value in supplier choice is maintained.
- 4.3.14 All approval of orders must only be made within the authorisation limits assigned to the specific roles, The DFAG (Appendix A) identifies these

responsibilities. The approval should only be confirmed after ensuring all the protocols are followed e.g. appropriate number of quotations, budget approval, and contract review.

- 4.3.15 The acquisition of any goods or services must be covered by an official order on the e-procurement systems or have a written contract, unless use is made of an approved purchase card scheme or an approved credit card or it is an excluded item.
- 4.3.16 In all but exceptional circumstances, orders must be placed prior to the receipt of goods or services. Where in the very rare occurrence it is necessary to place telephone or verbal orders these should be confirmed immediately on an official order and be clearly endorsed as such.
- 4.3.17 Whenever goods and services are ordered a full VAT invoice must in all cases be requested. Suppliers must be informed that payment will only be made on receipt of a full VAT invoice. Payments are not usually made on proforma or applications for payment in advance unless this is absolutely necessary, the main exception to this being property services invoices and legal invoices. All requests for proforma payments should be referred for approval to the Head of Procurement or the Head of Accounts.

Receipting of Goods and Services

- 4.3.18 The Receipting is undertaken by local staff on the e-procurement systems after ensuring that the quantity and product is in accordance with the order and should be undertaken immediately to ensure we comply with the supplier terms. Any discrepancies should be recorded and notified to the RP & P Team without delay.
- 4.3.19 Goods and Services should, wherever possible, not be receipted by the person who placed the order.
- 4.3.20 Where invoices are received for which an order is not necessary, the department receiving the goods or services is responsible for the examination, verification and certification of the relevant invoices, and for forwarding them to the Finance Department for budgetary approval and payment. The matters to be certified in respect of each invoice are
- Goods / Services received in accordance with orders / contracts
 - Invoice details match that of the order and is for the goods and/or services delivered.
 - Invoice not previously passed for payment
 - Price checked to ensure they agree with what is in contract

Payment for Goods and Services

- 4.3.21 Unless otherwise agreed with the Director of Finance, invoices shall be sent (electronically or in the post) in the first instance to Finance Department. The supplier invoice should have sufficient information to validate the goods/services provided including the purchase order number or the necessary records to cross check to feeder systems.
- 4.3.22 Invoices shall not be made out by employees, nor shall an employee add any additional item or items to an invoice or change any details of an invoice presented by a supplier. No amendment shall be made to an invoice. If an invoice is incorrect in any way, it should be returned to the supplier for any amendment necessary or a credit note requested before payment.
- 4.3.23 Payment of the supplier invoice will only occur when all the responsibilities are completed, non-receipting or discrepancies between the order and invoice amount will lead to the invoice being placed on the mismatch list for investigation by the R, P & P team.
- 4.3.24 All non-matching invoices require two signatories on the face of the invoice. One signatory should be the person who has physically received the goods/service or an individual validating a reasonableness check, with the second signatory being a member of the Finance /Transport authorised signatory lists.
- 4.3.25 Copy invoices need to be checked for duplicates prior to processing and stamped accordingly
- 4.3.26 Where VAT invoices are received subsequent to payments being made on certificates, applications for payment, or documents stating that they are not valid for VAT purposes, then the invoices should not be certified for payment otherwise payment may be duplicated and liaison with the OPCC Corporate Accountant needs to be undertaken.
- 4.3.27 Payments must not be made on proforma or applications for payment in advance unless authorised by Head of Procurement or Head of Accounts.
- 4.3.28 Prior to the BACS run authorisation, a physical check of the AP invoices input is undertaken by the R, P & P Advisors for all invoices between £10,000 and £50,000 plus a 20% check on all other invoice batches.
- 4.3.29 Goods and services which have been received but not invoiced before the 31st of March in any financial year shall be collated by Finance in accordance with the end of year procedures issued annually and accrued on the creditors list.

4.3.30 Approval to accept and post a credit note from a supplier approval will be in line with the authority levels shown in Appendix A.

Payments of Building and Civil Engineering Works

4.3.30 All payments to contractors for building or civil engineering work as part of a capital scheme, let under contract, shall be made on a certificate issued by the appropriate contract administrator, or such other person previously agreed with the Director of Finance, for the purpose. Each such certificate shall show:

- The amount of the contract
- The total amount of certificates previously paid
 - The amount of the certificate
- The percentage and the amount of retention money if any

4.3.31 Each payment request must be supported by a proper VAT invoice. If time does not permit the invoice to be sent with the certificate, VAT cannot be claimed at the time of the payment. The VAT invoice must be sent immediately afterwards, and marked up to say that payment has been made on a certificate and that VAT can now be claimed. Finance staff will send a copy of the invoice to the Corporate Accountant (in the Office of the PCC) and attach the original invoice to the document on which payment was made

4.3.32 All payments to any contractor must be made against a proper VAT invoice which shall be verified against the contract and certified as correct by the designated project manager or such other person previously agreed with the Director of Finance.

4.4 PAYMENTS TO EMPLOYEES

To be read in conjunction with S 4.4 of Financial Regulations

4.4.1 TVP's largest type of expenditure is Employee costs. It is vital that controls are in place to ensure accurate, timely and valid payments are made in accordance with individuals' conditions of employment.

4.4.2 All arrangements for the payment of salaries, allowances, pensions, compensation and other emoluments to officers or former officers of TVP shall be made under arrangements approved by the Director of Finance in consultation with PCC CFO.

4.4.3 Appointments of all officers and police staff shall be made in accordance with: the appropriate conditions of service, decisions of the Chief Constable or PCC, the approved establishments (as per the Staffing Budgets) and grades and rates of pay.

Verification of Payroll

- 4.4.4 Such verification of the payroll as the Director of Finance may require prior to the payment of salaries, allowances and pensions shall be conducted as contained in detailed Payroll procedures maintained in that section. Certification of starters and leavers forms will be electronic notification via Workflow from the PeopleSoft system.
- 4.4.5 In relation to all payroll changes and in particular leavers, it is vitally important that notification is given to Payroll on a timely basis so as to avoid any overpayment.

Expenses and other ad hoc payments

- 4.4.6 All claims for expenses and other ad hoc payments should be in accordance with the Force policies including Expenses and other Ad Hoc Payments and the Travel Policy. The Director of Finance, or a nominated officer, shall review the case for the making of any ad hoc payments to ensure it is properly substantiated. Once satisfied, the Director of Finance, or a nominated officer, shall authorise payment.
- 4.4.7 It is a requirement of the force expenses policy that when claiming for business mileage in a private vehicle that all claims are supported by receipts wherever possible. Receipts should be retained by the claimant for a period of 3 years following the end of the financial year to which they relate. When a member leaves the Force, they must submit the 3 years (2 previous years plus the current year) receipts to the Finance department at Meadow House. Where possible VAT receipts should be obtained with itemised amounts, this enables the Force to reclaim VAT and hence reduce the cost to the organisation.
- 4.4.8 When a VAT receipt for the fuel must also be retained by the claimant for submitted as directed by Director of Finance. This need not be made out to TVP. The VAT receipt should contain the following information:
- The name, address and VAT registration number of the retailer (garage)
 - The time of supply
 - A description of the goods i.e. diesel * litres
 - The total amount payable including VAT • The VAT rate applicable
- 4.4.9 All expense claims should be submitted via the Self-Service Expenses System unless otherwise agreed by Director of Finance, as soon as

reasonably possible on completion of the journey. This will ensure prompt payment of the claim.

Business Mileage

- 4.4.10 All claims for business mileage must be made in accordance with the regulations contained within the Driver policy which can be found with policies on the know zone.
- 4.4.11 In particular in claiming business mileage on their private vehicle's drivers, by completing a Self-service Expense claim or signing the expense form, are deemed to be:
- Declaring that their driving licence, insurance, excise licence and MOT are current and in order and that their vehicle is roadworthy.
 - Declaring that they have conducted the necessary P.O.W.D.E.R checks (as defined by the driver policy).
 - Declaring that their eyesight complies with the requirements of the Road Traffic Act.
 - Declaring that they have insurance cover to include business purposes.

Overtime

Police Staff

- 4.4.12 Police Staff overtime regulations are contained within the staff handbook and are detailed on the Intranet. The rules for claiming overtime become a part of these CCFIs. All Police Staff overtime claims must be submitted via the Online System unless agreed by the Director of Finance, and follow the rules contained within the guidance. Any breach of these overtime rules will be deemed a breach of these CCFIs.

Police Officers

- 4.4.13 Police Officers can only claim overtime in accordance with Police Regulations and internal TVP Overtime procedures rules and eligibility. These may be found within the staff portal and policy and procedures section of the know zone. Police Officer overtime can only be claimed using the Duties Management System and approved using the Overtime Approval and Tracking System (OATS).
- All Officers must book on/Off on DMS Origin whether overtime is worked or not.

- All Officers must state whether overtime is planned or casual in accordance with the agreed Federation Local definition.
- It is the Claimant's responsibility to determine the correct Financial Authoriser to approve and the correct reason code. The claim must comply with Thames Valley and Police Regulations.
- Failure to comply will be treated as a potentially fraudulent claim and may result in referral to Professional Standards.
- Financial authorisers are required to log into OATS regularly to review submitted claims from officers. Authorisers should review overtime claims and either approve, hold or reject each claim. A claim should be held if there is a query about its validity or compliance with Thames Valley regulations or Police Regulations. Once the query is resolved, the claim can then be approved. 'Rejecting' a claim should only be used when it is clear that the claim should never be paid.
- Only claims approved by the financial authoriser will be submitted to payroll for payment.
- Exceptions to the above procedures can only be granted with the express permission of the Director of Finance.

Deductions

- 4.4.13 TVP can facilitate non-statutory deductions (e.g. pension, benevolent fund, charitable donations, staff insurance schemes, cycle to work, childcare vouchers). The authority for this must be given by the employee; TVP will accept instructions from 3rd party providers to make non-statutory deductions. This is on the strict proviso the 3rd party can provide a copy of the employee's authority when requested by TVP.

Ad-Hoc Contracts of Employment

- 4.4.14 It is a statutory responsibility of employers to apply the requirements relating to taxation and national insurance. Any contract of service, verbal or written, between the organisation and an individual is deemed to be a contract of employment unless it can be proven beyond doubt that the contract lies with a bona fide company, partnership or sole trader. In the majority of cases therefore such individual contracts will have to be dealt with as direct employment and payments made through the payroll system.
- 4.4.15 If there is any doubt as to the status of a person whose services are to be taken on then the case must be referred to the appropriate HR Business Partner who should liaise with the Transactional

Services Manager, Finance Department and Procurement Services Department. If a standard contract of employment is not appropriate, then the contract must be approved by the Procurement Department.

- 4.4.16 In general, serving Police Officers, even if on pre-retirement leave, cannot be contracted with on a separate ad-hoc basis. All payments to them must be in accordance with Police Regulations.

Seconded Officers

- 4.4.17 The contract relating to the secondment must be approved by People Services before the secondment begins. The contract should specify all recoverable expenses, the address to which invoices should be sent and contact details for the receiving establishment.
- 4.4.18 All charges for seconded officer pensions must be in accordance with Home Office Circulars,
- 4.4.19 A copy of the contract, the associated variation documentation and all relevant papers should be forwarded to Finance before the commencement of the secondment. Finance will then allocate the secondment a unique suspense code.
- 4.4.20 The Finance Department will be responsible for raising invoices in a timely manner.
- 4.4.21 Notification of the cessation of a secondment, including those where an officer has resigned from TVP or retired, should be made to Finance by People Services in a timely manner.

4.5 TAXATION

To be read in conjunction with S 4.5 of Financial Regulations

- 4.5.1 All issues relating to the addition of VAT when charging for income must be referred to the Finance department.
- 4.5.2 All issues relating to PAYE must be referred to the Payroll TEAM within Finance.
- 4.5.3 Finance or any other Department are not allowed to give any advice relating to personal taxation issues.

4.6 CORPORATE CREDIT CARDS, PURCHASING CARDS & Fuel Cards

To be read in conjunction with S 4.6 of Financial Regulations and Force Code of Ethics.

Credit Cards

- 4.6.1 Credit cards are issued to designated officers to provide an effective method of payment where there is an immediate requirement for items of expenditure which are relevant to their discharge of duties.
- 4.6.2 The issue and use of Credit Cards for meeting properly authorised expenditure is subject to the approval of the Director of Finance to whom applications must be made in writing. A file is maintained within the Central Services section of Finance listing all authorised card holders and their authority limits.
- 4.6.3 Where issued, their use will be restricted to authorised persons only and for the acquisition of those commodities/services previously agreed in writing by the Director of Finance.
- 4.6.4 Credit Cards should only be used in accordance with Conditions of Operation, which all card holders must sign and agree to comply with - Conditions of Operations are part of these CCFIs. Card holders should ensure they only use websites that are secure and should not use cards to set up automatic renewals for goods and services. Order over the internet provided that you are confident that this is a secure site (by either “https:” or by with a padlock at the top of the screen next to the web address).
- 4.6.5 All expenditure must be covered by a proper VAT receipt (following the rules outlined in 4.4.8 above).
- 4.6.6 Any lost / theft of cards should be notified to the bank immediately and must be reported to the Director of Finance.
- 4.6.7 Credit cards should not be used for the purposes of cash withdrawal or personal use.

Fuel Cards

- 4.6.8 Fuel Cards shall only be used for the acquisition of vehicle fuel and lubricants for duty purposes. In the case of fleet vehicles, the card must only be used for the vehicle to which it is allocated.

- 4.6.9 In all cases fuel should be obtained at the most economical price, e.g. using supermarkets rather than branded garages and standard grade fuel rather than premium fuels
- 4.6.10 I.D. Bearer Fuel Cards for casual use, for example with hire cars, should be strictly controlled by the Admin Support Officer, who shall keep written records of the issue and return of such cards in a format approved by the Force Transport Manager. Returned cards should be stored in a locked drawer. Lost cards should be reported immediately to the Force Transport Manager in accordance with the User Guidelines detailed on the intranet.

Purchase Cards

- 4.6.11 Outside of the R, P & P shared service; purchasing cards are only issued in limited circumstances where the Director of Finance determines there is an operational efficiency justification, for relatively low value purchases to be made in this manner, for example to remove/reduce the requirement for Petty cash floats.
- 4.6.12 The Director of Finance will determine for each card issued an appropriate financial limit.
- 4.6.13 Purchase cards are an alternative method of buying and paying for goods hence where a purchase card is used no separate order is required. The use of purchase cards should comply with the purchasing policy, contract regulations and all procedures laid down by the Director of Finance.
- 4.6.14 Purchase cards should not be used for personal use.
- 4.6.15 Each member of staff authorised to use a purchase card must keep proper records of all transactions in a form determined by the Director of Finance. They will be responsible for reconciling periodic accounts and ensuring that expenditure has been allocated to the correct cost code. The purchase card account will be reconciled to the ledger on a monthly basis.
- 4.6.16 Purchasing cards can only be used in accordance with the limits shown in the DFAG
- 4.6.17 All further use of purchasing cards is contained in the detailed user guide maintained by the Receipts P2P Manager.
- 4.6.18 All expenditure must be covered by a proper VAT receipt (following the rules outlined in 4.4.8 above). ,

4.7 EX-GRATIA PAYMENTS

To be read in conjunction with S 4.7 of Financial Regulations

- 4.7.1 In certain circumstances it may be appropriate for TVP to issue a financial payment to employees, members of the public or any third party to compensate them for loss or damage. This is termed an ex-gratia payment
- 4.7.2 An ex-gratia payment is a payment made by TVP where no legal obligation to compensate a person has been established. Despite no legal obligation to issue ex-gratia payments, they are normally made to uphold Force and/or PCC reputation and in the interests of goodwill.
- 4.7.3 All applications for ex-gratia payments must be made to Force Legal Services in the first instance.
- 4.7.4 All ex-gratia payments must be made in a timely manner in accordance with the limits set out in Financial Regulations and replicated in the DFAG (Appendix A):
- 4.7.5 Ex-gratia payments may be made to members of the public in any individual instance, for damage or loss to property, or for personal injury or costs incurred as a result of police action.
- 4.7.6 Ex-gratia payments may also be made in any individual instance, for damage or loss of property or for personal injury to a police officer, member of police staff, a special constable or volunteer, or any member of the extended police family, in the execution of their duty.
- 4.7.7 There is no authority for LPAs/OCUs and departments to issue ex-gratia payments directly.

5.1 CONTRACT REGULATIONS

To be read in conjunction with S 5.1 of Financial Regulations

- 5.1.1 A contract is an agreement between two parties for the supply of goods and/or services, employees should avoid giving verbal commitments to suppliers as this can constitute a contract.
- 5.1.2 The terms and conditions to be applied to the contract provide clarity and protection to the participants, and the specification of the requirement should be clearly understood by both parties. A contract's length and complexity are

likely to depend on the extent of cost and complexity of the goods or services to be supplied.

5.1.3 All procurement contracts (including those for the OPCC) for greater than £50,000 shall be subject to the Commercial Governance process and have received the appropriate authorisation before award.

5.1.4 The procurement of all goods and services should be made under:

- Existing contracts or framework agreements either managed by TVP or another organisation (e.g. another Force or the Crown Commercial Services (CCS) framework contract) and approved by the Head of Procurement
- A new contract if no existing contract is available that meets the force need

5.1.5 Set up and Use of Framework Contracts

- There are a number of mandated frameworks for the Police Service, and these will be used for goods and services as specified.
- A framework contract is defined as one which has one or a number of suppliers which have already been approved for use by TVP by another organisation able to create contracts for use by public sector organisations.
- Where it is intended to make use of a framework contract, a proposal must be submitted to the Commercial Governance Group using a Commercial Launch document (CLD).
- All mini competitions or subsequent use of an approved framework contract shall be subject to the same quotation/tender values and authorisation that applies to Non framework commitments.
- Any framework agreement used must include the work, goods or services required.
- Where TVP sets up a framework which is to be used by other bodies, it should be approved based upon the total forecast spend for Thames Valley Police alone.
- Risk to TVP as the framework owner should be mitigated by the use of suitable indemnities within the framework order form

Leasing Arrangements

5.1.6 This instruction applies to leases of all types of assets or equipment, licences and all real estate agreements which are taken on by the Force and those to be granted by the Force to other bodies. It covers all lease/rental agreements for whatever purpose including those related to partnerships,

Consortia and Collaborations, irrespective of the number of financial outgoings or income.

- 5.1.7 Employees contemplating pursuing any type of lease, license or real estate agreement in relation to property, must notify the Head of Property Services at the earliest opportunity and forward copies of all relevant information to him. Employees contemplating pursuing any other types of leases or rental agreement must notify the Director of Finance at the earliest opportunity. This applies to all agreements including those arising from Partnership, Consortia or Collaboration arrangements.
- 5.1.8 The Director of Finance/Head of Property Services will ensure that a appropriate advice is obtained and that any rules, regulations and policies are observed and will liaise with the PCC CFO and/or Legal Services as appropriate.
- 5.1.9 Authorisation for sign and terminate leases/tenancies signatures are shown in the DFAG.
- 5.1.10 Arrangements to grant or take or terminate leases or tenancies in land and approve any assignment or sub- letting thereof should be signed in a accordance with the Force's Financial Delegated Authorities and with reference to legal advice as required.

The Requirement

- 5.1.11 Responsibility to define and specify the requirement of the contract (i.e. the goods, materials, services, consultancy or building works) in a cost effective manner shall belong to the business owner.

Procurement Services Team Role

- 5.1.12 The Procurement Services Team holds corporate responsibility for the Force's Contractual and Procurement arrangements, providing advice and guidance on best purchasing practice, to ensure that all commercial and legal interests of the PCC and/or Force are consistently represented, and best value is achieved. Central to this role are:
- The management of all sourcing and contract award procedures for goods and services where a contract value exceeds £50,000 or involves complex quotations.
 - The provision of information to facilitate effective commercial decisions.
 - The continuing monitoring and management of contracts for performance delivery and value for money

- 5.1.13 The Procurement department will maintain a register of all contracts over £50,000. The Force will also publish the required information in respect to the Transparency Reports and annually at the end of each financial year the proportion of valid and undisputed invoices paid within 30 days in accordance with regulation 113 and any interest paid to supplier due to a breach.

Tender limits & Thresholds

- 5.1.14 Any employee engaged in any part of the procurement process for any goods and services must ensure that they adhere to any internal force policy, any legislative requirements and any EU directives or regulations that may replace them. In particular:

- Public Contract Regulations 2015 governing the tendering and award of contracts for the supply of goods and services. (Local Government

Acts 1972/1988/1999 and the Competition Act 1998.)

- The UK Procurement Act (2023) (PA23)

- 5.1.15 The limits, thresholds and procurement methods of these procurement rules are shown in the DFAG (Appendix A)

- 5.1.16 These limits must be followed except in the Exceptional

Circumstances described within the single quotation order section.

Below threshold procurement

- 5.1.7 With regards to the award of contracts that are below the relevant legislative threshold value, this will include but is not limited to awards using the Light Touch Regime, Concessions and low value sourcing exercises; the Force will reserve the option to select an appropriate methodology for awarding the contract. The process selected may either be an informal process, which may seek to restrict the potential bidders, such as direct award or a 3 quotation exercise for reasons such (but not limited too) the low complexity/risk of the requirement or the market structure.

Tender receipt and opening

- 5.1.18 For all tenders over £50,000 the Force e-tendering solution shall be used to manage the process of Invitation to Tender and tender returns. Authorisation

limits exist within the system which ensures these regulations are complied with.

- 5.1.19 Any tenders received will be opened through the electronic procurement process.
- 5.1.20 The Director of Finance has approved the use of the Construction Line system or approved e-tendering methods to obtain quotes for building construction contracts.

Financial Appraisal

- 5.1.21 Financial appraisals of potential suppliers involved in tenders for goods and services will be subject to a risk assessment process, with TVP normally applying this process to contracts expected to exceed £200,000. These will be undertaken by the Finance Department in accordance with the published procurement policy prior to award of any contract. This practice shall apply unless the selected supplier is on an approved list (namely Construction Line) and framework agreements managed by other bodies, e.g. Crown Commercial Services (CCS). See DFAG
- 5.1.22 For Building and Civil Engineering works tenders with values above £100,000 that are not through an approved framework or through Construction Line, a financial appraisal of potential suppliers will be undertaken by the Finance Department prior to award of any contract.

Evaluations

- 5.1.23 Those members of staff involved in the evaluation process should be mindful of the policy on gifts, loans and hospitality and will also need to disclose any potential conflicts of interest they are aware of. In addition, they should confirm their understanding of the process they need to follow to meet regulatory requirements and their responsibilities when undertaking evaluations.
- 5.1.24 Assessment criteria may be made on appropriate technical, qualitative and financial grounds which are appropriate to the contract concerned.
- 5.1.25 Evaluation of the tender submissions is to be carried out by an appropriate group associated with the contract concerned, with appropriate skills and provided with relevant guidance. The composition of the evaluation team will normally include the Business user and Procurement Department.
- 5.1.26 Where a tender is evaluated technically by a single evaluator and the lowest priced bid is not the overall winner, the technical evaluation should be reviewed by the Procurement Department.

Acceptance of Tenders / Awarding of Contract

Contracts for Goods and Services

- 5.1.27 Where the lowest or the most economically advantageous quotation or tender is agreed for goods and services ordering, contracts and tender acceptance limits and thresholds are shown in the DFAG (Appendix A).
- 5.1.28 If, after a competitive tendering process, only one tender is received, unless there are exceptional circumstances which are documented by the business and agreed by the Commercial Governance Board the requirement will be reviewed and the requirement put back out to tender if this is believed to provide the opportunity for a better commercial outcome. The process for deciding if there is potential to get a better commercial outcome will be based upon a Value for Money assessment to be provided by the Head of Procurement to the Director of Finance and PCC's Chief Financial Officer.
- 5.1.29 Depending on the value of the contract, the approval process will be as defined in the DFAG (Appendix A).
- 5.1.30 Where the contract under consideration is a framework contract which provides for a large number of forces but does not, in any way, place any obligation or commitment on any force but merely provides a less resource intensive procurement option should forces wish to utilise it, then the value to be considered is the TVP total value, over the life of the framework. For all other contracts, including call-off contracts, the value is the maximum total value of the contract, including all extension periods for all forces named on the contract.

Contracts for Building and Civil Engineering Works

- 5.1.31 The acceptance of building work tenders is shown in the DFAG Appendix A as the EU threshold limit for Building works is higher.
- 5.1.32 The approval process will be in consultation with the Property Services department, Procurement department and Finance, depending on the value of the contracts in line with any procedures agreed with the Director of Finance.

Single Source Agreement (SSA)/ Concession

- 5.1.33 Single quotation orders are only used when:
- The works, goods or services required are of such a specialist nature that there is only one (accredited) supplier so no advantage would accrue by inviting competitive tenders

- The use of a supplier other than the one identified within the single quotation order would result in a disproportionate high cost.
- The works, goods or services are urgently required, and loss, injury or damage could be entailed by delay in advertising, or the delay may compromise national security.

5.1.34 The authorisation process is:

- Where it is proposed that an article, or a contract should be obtained by way of single quotation/tender, all initial submissions need to go to Head of Procurement
- Approval of these exceptional circumstances order/ contracts is as the DFAG (appendix

A)

- SSA's should be accompanied by a Value for Money assessment.

5.1.35 In exceptional circumstances it may be necessary to process an order to allow payment to a supplier that has been given business in a manner that is recognised as not being compliant with public contracting regulations. In the event of this happening this should be authorised using the concession process. Concessions should be reported on to the Commercial Governance Board. Approval levels on concessions will be as for SSAs.

Signing Contracts

5.1.36 The previous section explains who can approve the award of a contract. The DFAG Appendix A sets out who can physically sign a contract after approval for award of the contract has been given.

5.1.37 TVP are able to sign contract on behalf of Hampshire Constabulary for all goods and services to be supplied as part of the services supplied to both forces by the Joint ICT Team.

5.1.38 Hampshire Constabulary may sign contracts on behalf of both TVP and Hampshire Constabulary for goods and services to be supplied to Joint Teams operating under the S.22a for Joint Operations Units.

5.1.39 Where a procurement exercise has been undertaken explicitly for the benefit of Hampshire Constabulary, Hampshire Constabulary will approve the award of the contract within the COR document, TVP's CGB will approve the procurement process only as the contracting authority using the current delegated authorities and, publish a contract award notice if required to do so. Hampshire Constabulary will be responsible for the signing of any contract and for ensuring that they undertake any work necessary to meet their transparency requirements.

- 5.1.40 The arrangements as described in paragraphs 5.1.36 & 5.1.37 may be extended to other categories of goods and services to be bought by mutual agreement of both forces if such a move is seen to benefit the collaborative efforts of the forces. The TVP Commercial Governance Board will be used to agree these exceptional extensions.

Variations to Capital and Revenue Contracts including extensions and Contract Change Notices (CCNs)

- 5.1.41 Any extra or variation on a contract must be clearly documented to ensure the changed service is reflected in the contract documentation.
- 5.1.42 Where a contract allows for an extension for 12 months, and the expenditure is provided within the budget and contractual terms the approval levels shown in the DFAG (Appendix A)
- 5.1.43 Any contractual variation cannot fundamentally change the nature or content of a contract and as such any variation should be referred to the Head of Procurement if there is any doubt as to how the proposed change would be interpreted.
- 5.1.44 Any extra or variation on a contract that creates a predicted overspend of greater than £20k on a project, must be reported in writing to Head of Property for all property schemes and the Head of Procurement for all property contracts, stating the reason for and the amount of the extra or variation.
- 5.1.45 The Head of Property Services and the Head of Procurement shall notify the Director of Finance of any proposed changes that are likely to create an overspend above £100,000 of the approved programme budget.
- 5.1.46 A contract awarded by an OJEC process under the 2015 EU Procurement regulations cannot be varied by greater than 10% of the initial award valuation without being subject to details of the change being published.

These arrangements apply to contracts placed on behalf of Hampshire Constabulary (as per paragraphs 5.1.36-38).

6.1 EXTERNAL ARRANGEMENTS

To be read in conjunction with S 6.1 of Financial Regulations

- 6.1.1 TVP increasingly is engaged with other agencies to provide services; these can be other Police Forces, other Local Authorities and Private Sector Partners.

6.1.2 Current arrangements within TVP are:

- Partnerships
- Consortia
- Collaboration

Partnerships

6.1.3 The term partnership refers to groups where members work together as equal partners with a shared vision for a geographic or thematic policy area; agree a strategy and in which each partner contributes towards delivery”. A useful working definition also describes the partners as:

- Otherwise, independent bodies;
- Agreeing to co-operate to achieve a common goal; and
- Creating an organisational structure or process and work to an agreed programme and share information risks and rewards.

6.1.4 The formation and running of partnership arrangements should follow these principles:

- All partnerships should only be entered into if they support the delivery of the overall strategic objectives contained in the PCC’s Police and Crime Plan and the operational objectives and targets set out in the Force’s Annual Delivery Plan.
- The agreements will generally be made at a local level between the respective LPAs / Departments and the other members of the partnership with the full knowledge and approval of the LPA Commander and the respective FBP. Force-wide partnerships should have a nominated Force lead and will be under the control of the Head of Neighbourhood Policing and Partnerships.
- If TVP is the lead partner, all partnership agreements should be approved by the relevant LPA Commander/ Departmental Manager in co-operation with their nominated FBP within the Force to ensure all risks are identified.
- All partnerships must comply with Force Policy, Financial Regulations, and Financial Instructions and must not compromise the integrity of the Force in any way.
- The Finance Department must be notified prior to the commencement of any new partnership and supplied with the relevant details and financial data to allow them to set up codes and monitoring procedures.

- All partnerships with an annual value above £50,000 should be subject to a formal contract that has been approved by the Procurement department.
- The Insurance Officer in Finance MUST be consulted, at the earliest opportunity, to ensure that the relative indemnities are in place and that the proposed activities are covered by TVP insurance policies where relevant.
- It is essential in any Partnership formation that the exit strategy is considered as part of the set-up process. Any employment contracts specific to the Partnership must be concurrent with the length of the Partnership subject to advice from the People Directorate Business Partner.
- Finance will maintain a record of all partnership financial transactions and will report these to the LPA Commander / Department Head on a quarterly basis.
- Finance will raise invoices where necessary for the collection of funds. Any shortfall of funds however remains the responsibility of the LPA / department who also are responsible for the day to day running of the partnership.
- The Finance Department in conjunction with LPA Commanders will monitor the financial arrangements of the partnership agreements and provide feedback on a regular basis to the relevant LPA / Department. A regular summary of all schemes is also to be provided for scrutiny by the Director of Finance.
- At all times the formation of any partnerships should follow the Partnership code of guidance found on the intranet:

Consortia

6.1.5 A consortium is a long-term joint working arrangement with other bodies, operating with a formal legal structure approved by the PCC. Consortia arrangements are made because there is an economic benefit to TVP, either in the form of market discounts on procured services or the creation of larger units than TVP would be able to justify on its own. Current Consortia arrangements include:

- Chiltern Transport Consortium
- Southeast & Eastern Region Police Insurance Consortium

- 6.1.6 Before any Consortia arrangements are engaged in the following steps must be made:
- The PCC's Chief of Staff and the Head of Force Legal Services must be contacted to ensure the correct legal structure.
 - The Director of Finance and the PCC CFO must be contacted to ensure the correct treatment of taxation and other accounting arrangements.
 - A business case must be made, in conjunction with Finance, to justify the full economic benefits to TVP.
 - PCC CFO and the Director of Finance to be consulted on appropriate approval route
 - A Memorandum of Understanding between the Consortia parties must be agreed between the parties which must include any insurance and liability arrangements.
 - When committing to Consortia projects any use of TVP resources and personnel must be highlighted at the earliest opportunity to ensure the benefits of Consortium membership outweigh the cost of providing resources and personnel to it.

Collaboration

- 6.1.7 Police Forces are empowered under S22A of the Police and Crime Act 1996 (as amended by the Police Reform & Social Responsibility Act 2011) to form collaborative arrangements between themselves, particularly in the interests of efficiency and effectiveness. This Act also empowers the Secretary of State to direct Forces to form collaborative arrangements.
- 6.1.8 TVP is actively pursuing collaborative opportunities on a national, regional and individual Force basis.
- 6.1.9 All Collaboration opportunities must be considered in line with the Force Collaboration Programme led by the Deputy Chief Constable.
- 6.1.10 Any actual proposals for collaboration must be discussed with the PCC CFO and Director of Finance, at the earliest opportunity.

6.2 EXTERNAL FUNDING ARRANGEMENTS (GRANTS)

To be read in conjunction with S 6.2 of Financial Regulations

- 6.2.1 The receipt of external funding can provide TVP with welcome additional income. External Grant Funding is defined as those funds obtained from

the Government, EU and other agencies in addition to normal police funding and routine income, all of which are recorded in the revenue budget. It excludes sponsorship and partnerships.

- 6.2.2 All Chief Officers have a responsibility to actively pursue opportunities for external funding. However, the conditions and specifications of any such funding must be examined for its flexibility and its links to the overall objectives of the Force, the PCC's Police and Crime Plan and the annual delivery plan.
- 6.2.3 Bids may be made directly by the Force; by the Force on behalf of a number of agencies; or by another agency supported by the Force. The Finance Department must verify all financial figures before submission.
- 6.2.4 All such opportunities will be considered by the PCC CFO and the Director of Finance to ensure that they fit in with the overall aims and direction of TVP.
- 6.2.5 In all cases the Director of Finance is responsible for monitoring the submission of all bids; ensuring appropriate approvals have been obtained prior to submission, verifying the robustness of the financial aspects, approving the accounting & audit arrangements and signing any financial statement required within the bid on behalf of the Force.
- 6.2.6 The Director of Finance will be responsible for maintaining a register of bids submitted and for ensuring any VAT implications are resolved. In the event of a bid being unsuccessful Finance must still be notified and a record of the unsuccessful bid kept in the Grant Register.
- 6.2.7 Where the Force will be the direct recipient of the funds, the Director of Finance will approve all accounting arrangements and will be responsible for the checking and authorisation of all claims for funds/grant claims. He will also be responsible for arranging the appropriate levels of audit. In cases where monies are expected, the Office of the PCC will be informed.
- 6.2.8 In the event of the Grant funds, if awarded, being used for the purchase of goods and services from suppliers the Procurement Services Team should be approached to ensure that the grant application reflects the need for the Force to observe its legal requirements in the award of any resultant supply contracts. Failure to do so may result in the Force having to return the grant to the provider.
- 6.2.9 Where the Force is contributing to an initiative led by another agency the accounting arrangements must be agreed with the Director of Finance before commencement of the initiative.
- 6.2.10 Any future bidding process must be conducted as a joint exercise between the funded service lead and the Director of Finance.

6.2.11 The Terms and Conditions of any Grant Funding may only be signed in accordance with the DFAG Appendix A.

6.2.12 Any Conflicts between conditions of funding and TVP policies must be resolved in accordance with Financial Regulations.

6.3 WORKS FOR EXTERNAL BODIES

To be read in conjunction with S 6.3 of Financial Regulations and S4.2.1 - S4.2.19 above.

6.3.1 TVP is engaged in the provision of services to other bodies outside its core responsibilities which must be provided in the most cost effective manner and ensure best value is achieved for the Force. Any arrangements made must ensure that they do not place any unnecessary risk against TVP that they are within TVP's powers to conduct that activity and that they comply with the TVP Income and Charging Policy.

6.3.2 NPCC has issued national guidance with the aim of standardisation of the various practices amongst Forces. TVP has adopted this guidance, and it is embedded within its own internal policy, which can be found on the Finance intranet site. The NPCC guidance sets out standard rates of charge which should be applied in principle across the service.

6.3.2 The following activities fall within this area

- Charging for Police Special Services.
- Reimbursement for Mutual Aid.
- Provision of Goods & Services to third parties
 - Trading Activities (Income Generation)
 - Charge rates for common items
 - Collection of Statutory Charges for Firearms Licencing
 - Provision of support activities
 - Undertaking building works on behalf of partner bodies

6.3.3 All activities need to be subject to a written agreement. The style of the agreement will vary according to the size and scope of the scheme. The following shall be rules of these contracts/agreements:

- In all cases only approved internal procedures shall be followed.
- Any payments for services should, wherever possible, be taken in advance, to reduce the risk of bad debts.
- Only approved internal documents containing the appropriate written agreement can be used for the charging of police services.
- A contract will be issued for large tenders and in relation to these proposals the following should be ensured. The proposals have to be fully costed by the Director of Finance, in conjunction with the PCC CFO, to ensure that the contract is not being subsidised by TVP.
- All new requests for external services must be accompanied by a contract drawn up by the Head of Legal Services to ensure that the contract has legal standing.
- Any new contract must be discussed with the Insurance Officer to ensure that appropriate insurance is in place.
- All contract documentation must be held centrally with the Chief of Staff to the PCC or in a place to be designated by him.
- No contract should be entered into if, to fulfil its requirements, would adversely affect TVP's ability to fulfil its statutory duty.

6.3.4 Acceptance and approval limits are set out in the DFAG (Appendix A)

6.3.5 The VAT implications of all proposals must be considered before any commitment is made. Advice must therefore be sought on each occasion from either Finance or the Corporate Accountant (in the Office of the PCC)

Police Special Services

6.3.6 This is the charging of non-public sector external bodies for the provision of police services, for example at a football match or a concert.

6.3.7 Charging for football is a special case and all special services relating to this need to be referred through Operational Planning in the first case.

6.3.8 All rates and charges are updated on an annual basis and any Special Services request must be costed using the latest rates.

6.3.9 The Special Services agreement is a legally binding document. It is imperative that before any Special Service activity commences a copy signed by both TVP and the customer is received, and a copy passed to

Finance for file. The new customer should be credit checked and where possible payment should be made in advance of the event taking place.

- 6.3.10 It is the LPA Commanders/Budget Holders responsibility to ensure that Finance have full details of the services provided to ensure that an invoice can be raised in a timely manner.

Mutual Aid

- 6.3.11 This is the provision of police resources to other police forces usually for large operations or public events. Mutual Aid can be requested at short notice or pre-planned.
- 6.3.12 All Mutual Aid requests, in the first instance, should be directed to the Operational Planning Department who will determine if the Mutual Aid is possible.
- 6.3.13 Operational Planning will determine the appropriate resourcing required and calculate the total number of officer hours required by role and rank. Operational Planning will also identify any specialist resources required and pass the information to Finance for charge calculation.
- 6.3.14 Finance will calculate the appropriate charge for the Mutual Aid request and issue a quote to Operational Planning. Operational Planning will be responsible for forwarding the quote to the requesting force and must obtain a signed copy of the Mutual Aid Agreement before deployment. Operational Planning will be responsible for holding all of these signed agreements.
- 6.3.15 In the event of an urgent short notice request deployment can occur without agreements being signed. However, signed agreements must be obtained within the next two working days.
- 6.3.16 Post-deployment, Operational Planning will forward to Finance the actual number of officer hours worked by rank and role (identifying any specialist resource) in order for the actual cost of the Mutual Aid deployment to be calculated. Finance will raise an invoice for this amount and forward it to Operational Planning for dispatch to the requesting force.
- 6.3.17 All liaison, negotiations and dispute resolution between TVP and a Force requesting Mutual Aid will be conducted by Operational Planning in the first instance. In the event of a dispute around invoice payment not being resolved then all details should be passed to the Force Solicitor for enforcement action.

Provision of Goods and Services to Third Parties

Trading Income (Income Generation)

- 6.3.18 Under S18 of the Police Act 1996, Police Forces are empowered to supply to other people and organisations goods and services.
- 6.3.19 Income Generation/Trading is defined as the trading with external customers to generate income through the utilisation of spare capacity; selling the services of specifically employed resources; and selling the services of non- core TVP resources. This may include the provision of specialist police training to other Forces or public bodies.
- 6.3.20 Income generation work is co-ordinated by the Finance Department and is reported on a regular basis to the Director of Finance.
- 6.3.21 Individuals with ideas for income generation should make contact with the appropriate individuals in the Force, normally their nominated Accountant to collate the background and avenues to progress. Before any new schemes are started the proposals for income generation and trading activity must be referred via the Senior Business Partner - Accounts to the Director of Finance for approval, prior to any activity commencing. The legal and VAT status of any third-party involvement should also be ascertained and any contracts stating amounts of money should be inclusive of VAT if appropriate.
- 6.3.22 The Director of Finance will determine the form of accounts for each activity and the records to be kept by the delivering unit(s), to ensure all activities are properly recorded and costed.

Charging for Common Items

- 6.3.23 There are services which are common to all police forces and unique to the police service, such as the provision of copies of accident reports.
- 6.3.24 All rates and charges are updated on an annual basis and any request must be costed using the latest rates which can be found on the Finance intranet site

Delegated Financial Authority Guide

Appendix A

This Annex should be read in conjunction with the Financial Regulations and the Financial Instructions. Authorisation levels may be altered periodically by approval of the Director of Finance and the PCC's CFO.

An individual may delegate their financial authority, but this may only be done with written agreement of the Director of Finance by the use of an Authorised Delegation Letter (Appendix B).

The Authorisation levels identify the relevant section of the CCFI to which they apply.

Section 2.2.5 - Virements

	Corporate Accountant/Senior Finance Business Partner	Director of Finance or OPCC CFO	PCC's CFO or PCC
Force Budget	Up to £500,000	Up to £1,000,000	> £1,000,000
		OPCC CFO	PCC
PCC's own budget	NA	Up to £250,000	Above £25,000

Sections 3.5.11, 3.5.14, 3.5.14 and 3.5.23 -Disposal of Surplus and or obsolete goods & Property

Value Range	1st Approver	2nd Approver	Disposal Route
Up to £500	Stores Manger	Procurement Business Partner or FBP	Ensuring best Value For Money
Up to £50,000	Head of Procurement	Head of Accounts	Ensuring best Value For Money
Up to £200,000	Head of Procurement	Director of Finance	Approved auction or competitive tender (unless alternative route approved by DoF)
>£200,0000	Director of Finance	PCC CFO	Approved auction or competitive tender (unless alternative route approved by DoF)
Property Assets Up to £200,000	Director of Finance	N/A	Approved auction or competitive tender (unless alternative route approved by PCC)

Property Assets >£200,000	Director of Finance	PCC	Approved auction or competitive tender (unless alternative route approved by PCC)
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Section 3.9.16 Seized Cash

Value	Action
Up to £1k	Store in a safe
Great than £30k	Inform the Force Insurance Officer

Section 3.10.6 GIFTS, LOANS AND SPONSORSHIP

To be read in conjunction with S 3.10 of Financial Regulations & the Sponsorship Policy.

Amount	Referral Required	Acceptance & Approval
Under £5,000	Head of Accounts/Head of Procurement	LPA Commander / Heads of Departments
Between £5,000 and £50,000	Head of Accounts/Head of Procurement	Director of Finance
Above £50,000	Head of Accounts/Head of Procurement	PCC
Any Vehicle	Head of Accounts/Head of Procurement/Head of Force Transport	Head of CTC

Section 4.2.5 Authority to approve Credit Notes for Accounts receivable

Assistant Accountant	Accountant & RP&P Advisors	Finance Business Partner/RP&P Manager/Payroll Manager	Corporate Accountant /Senior Business Partner/ Transactional Services Manager	Head of Accounts PCC CFO	DoF and the PCC CFO or Chief of Staff.	PCC.
<£10	<£50	<£100	<£1,000	<£20,000	<£50,000	>£50,000

Section 4.2.10 - Debt Write Off (To also be applied to Accounts Receivable write off's)

Assistant Accountant	Accountant & RP&P Advisors	Finance Business Partner/RP&P Manager/Payroll Manager	Corporate Accountant /Senior Business Partner/ Transactional Services Manager	Head of Accounts or PCC CFO	DoF and the PCC CFO or Chief of Staff.	PCC.
<£10	<£50	<£100	<£1,000	<£20,000	<£50,000	>£50,000

Section 4.3.30 - Authority to approve Credit Notes for Accounts Receivable

Assistant Accountant	Accountant & RP&P Advisors	Finance Business Partner/RP&P Manager/Payroll Manager	Corporate Accountant /Senior Business Partner/ Transactional Services Manager	Head of Accounts or PCC CFO	DoF and the PCC CFO or Chief of Staff.	PCC.
<£10	<£50	<£100	<£1,000	<£20,000	<£50,000	>£50,000

Section 4.3.6 -Approval of Invoices not covered by purchase orders. (Please note these limits are for the period until 31st December 2024 and then revert to the figure shown in brackets below)

Please note the below limits are

Limit	Authorised Signatory
Up to £10,000	Finance Assistants
Up to £50,000 (Temporarily increased from up to £25,000)	Assistant Accountants
Up to £50,000	FBP
Up to £1m	Corporate Accountants/ Senior Business Partner -

	Head of Accounts
Above £1m	Director of Finance or PCC CFO

Section 4.7.4 - Authorisation to make ex gratia payments

Value	Authoriser
Up to £10,000	Head of Legal Services or Chief of Staff
Over £10,000	PCC

Section 5.1.9 & 10 Authorisation of Lease

Authority for:	Value (annual rental)	Authoriser
Grant, take or terminate lease or tenancies in land, approval of assignment or sub-letting of leases	Less than £200k	Head of Accounts and/or the Head of Procurement in consultation with Force solicitor
Grant, take or terminate lease or tenancies in land, approval of assignment or sub-letting of leases	>£200k	PCC

Section 5.1.33 - Single Source Agreements & Concessions

Value	Tender approval on single source Agreements/Concessions	Follow up
up to £50,000	Head of Procurement	Report to PCC via CGB
Between £50,000 and £0.2m	Director of Finance with a copy of report to PCC CFO	PCC quarterly report
Between £0.2m and £1 million	Director of Finance and PCC CFO.	PCC Quarterly report
Above £1 million	PCC	Published on PCC Website

Section 6.2.10 - External Funding Arrangements

Value	TVP Grants Funding
up to £50,000	Corporate Accountant/Finance Business Partner
Between £50,000 and £0.2m	Director of Finance with a copy of report to PCC CFO
Above £0.2m	PCC CFO.
All OPCC Grants	PCC CFO

Section 6.3.5 - Work undertaken for other bodies

Amount	Referral Required	Acceptance & Approval
Under £5,000	Finance	LPA Commander /Head of Department
Between £5,000 & £49,999	Finance	Head of Accounts
Between £50,000 & £499,999	Finance	Director of Finance
Between £500,000 & £999,999	Finance	PCC Chief Finance Officer
Above £1,000,000	Finance	Police and Crime Commissioner

ACQUISITION OF LAND

Contract Value	Tender Approval – Most Economic Advantage	Contract Signatory
Up to – £0.2m)	Director of Finance	Chief Staff Officer PCC CFO
£0.2m - £1 million	Director of Finance and PCC Chief Finance Officer	/ PCC CFO Chief of Staff
£1 million and over	Police and Crime Commissioner	PCC

Contracts for the purchase of all goods and services other than land

Please note that the Director of Finance can delegate authority to act on their behalf in the signature and awarding of contracts on an annual basis.

In the event that a member of staff identified below as having authority to agree any element shown below does not feel they have the knowledge and/or experience to authorise a contract award/change at the level shown, their line manager can approve on their behalf.

Capital commitments for vehicles and large capital equipment will be managed via the CTC Board as attended by both the DoF for TVP and the PCC (or their delegated representative) and as such these stand outside of the normal CCFI approval process. Where a purchase order is placed for the value of below £50k the purchase order will be deemed to be the contract unless a specific contract is created for the requirement.

Value of Order	Approval to award a contract	Supporting Evidence Required
£0- £25,000	Head of Transactions, Head of Estates, Head of Procurement, Head of Transport, Head of ICT (or as delegated by them)	Demonstration of offering best Value for Money
£25,001 - £100,000	Head of Transactions, Head of Procurement, Head of Transport, Head of ICT (or as delegated by them)	Three Quotations and a statement to explaining why the selected one represents best Value for Money
25,001 - £200,000	Head of Estates only	Three Quotations and a statement to explaining why the selected one represents best Value for Money
£100,000 - £200,000 (Non-Estates)	Head of Procurement	Commercial Governance Board Stage Gate Documentation
£200,000 - £999,999	TVP DoF and OPCC CFO on behalf of the Commercial Governance Board	Commercial Governance Board Stage Gate Documentation
£1,000,000+	PCC on the recommendation of the TVP DoF & OPCC CFO on behalf of the Commercial Governance Board	Commercial Governance Board Stage Gate Documentation

Contract Signature:

The Director of Finance has the sole delegated authority from the Chief Constable Authority to enter contract on behalf of the Force for the purchase of goods and services other than land, irrespective of value and may delegate the authority to do so. This delegation may also be sub-delegated.

Value of Contract	Delegated from Director of Finance to;	Sub- Delegation too;
£0-£10,000	Head of Procurement, Head of ICT, Head of Estates, Head of Transactional Services	Procurement Business Partners, Head of R, P & P, Head of ICT Commercial
£10,001 - £50,000	Head of Procurement, Head of ICT, Head of Estates, Head of Transactional Services	Head of ICT Commercial
£50,001 - £1,000,000	Head of Procurement (with CGB approval)	Procurement Business Partner
£1,000.000 +	Head of Procurement (with CGB approval)	Head of Procurement

Amending Contract (Contract Change Notices (CCN's))

Director of Finance has the sole delegated authority from the Chief Constable to amend contracts on behalf of the Force of goods and services other than land irrespective of value and may delegate the authority to do so. This delegation may also be sub-delegated.

Value of Contract Change	Delegated from Director of Finance to;	Sub-Delegation too;
£0- £50,000	Head of Procurement, Head of ICT, Head of Estates, Head of Transactional Services	ICT Commercial Manager, Finance and Procurement Business Partners R, P & P Managers, Estates Contract Managers
£50,001 +	Commercial Governance Board	

Transparency Reporting

As part of our commitment to openness and transparency, Thames Valley Police ensures procurement decisions are publicly accessible. Contract Decision Notices for covered contracts are published in accordance with the Procurement Act 2023 on the UK Government's Central Digital Platform. For low-value

contracts, TVP facilitates transparency by making procurement-related information available through our Transparency Report, which can be found here: <https://www.thamesvalley-pcc.gov.uk/our-information/finances/expenditure-and-expenses/>

This approach aligns with government policy and ensures information is available to all stakeholders.

Appendix B **TVP Contract Signatures**

Introduction

This explanatory note details the individual who can physically sign a contract after approval for award of the contract has been given. Financial Regulations and Financial Instructions provide the authorisation levels as to who can authorise the award of a contract. This note provides details after that approval has been received and documented.

Statutory Guidance

Schedule 2, section 7 of the Police Reform and Social Responsibility Act 2011 states:

- (1) A chief constable may do anything which is calculated to facilitate, or is conducive or incidental to, the exercise of the functions of the chief constable

- (2) That includes:
 - a) entering into contracts and other agreements (whether legally binding or not), but only with the consent of the relevant police and crime commissioner (PCC);
 - b) acquiring and disposing of property, apart from land, but only with the consent of the relevant PCC

TVP Framework for Corporate Governance

At the PCC's 'Level 1' meeting on 1st April 2014 the PCC gave formal consent to the Chief Constable to enter into contracts and to acquire or dispose of property, other than land, subject to the requirements of Financial Regulations

Acquisition and disposal of land

As stated above the Chief Constable cannot acquire or dispose of land. As such, all contracts in connection with the acquisition and disposal of land must be approved and signed by the PCC, Chief of Staff or Chief Finance Officer as necessary and appropriate.

Notwithstanding the above requirement, it is recognised that most of the detailed preparatory work in connection with land transactions will be undertaken by Property Services staff and in most cases in order to deliver the TVP Asset Management Plan once approved by the PCC. Accordingly, Financial Regulations enable the Chief Constable and their staff:

- To arrange for the disposal of (without the prior approval of the PCC) police houses and other surplus land and buildings with an estimated sale value of less than £200,000 - Fin Reg 3.5.12(b)
- to grant or take or terminate leases or tenancies in land, or approve any assignment or sub-letting thereof, without the specific approval of the PCC up to an annual rental of £200,000 - Fin Reg 3.5.17(a)

All land transactions, including title deeds, must be in the name of the PCC and signed by the PCC or their Chief of Staff or Chief Finance Officer.

Other contracts

As stated above the PCC has given consent to the Chief Constable to enter into contracts and to acquire or dispose of all goods, services and property other than land, subject to the requirements of Financial Regulations. This is because the PCC considers and approves:

- the annual financial strategy
- the capital strategy
- the asset management plan
- the annual revenue budget and capital programme
- the medium-term financial plan
- the corporate governance arrangements

Furthermore, Financial Regulations enable the Chief Constable and their staff to take, grant, waive or revoke covenants, easements, wayleaves, licences or other rights of user in respect of the TVP property on terms - Fin Reg 3.5.17(b).

In practical terms the key decision is the acceptance of the tender and the subsequent award of the contract. These acceptance and award rules and procedures are clearly set out in section 5.1 of both Financial Regulations and Financial Instructions.

After the tender has been accepted and approval given for the award of a contract the actual contract document will be created in consultation with the relevant lead specialist within stakeholder department. Once the details of the contract have been agreed with the supplier to the satisfaction of TVP, then the actual contract document needs to be signed.

To minimise the number of contracts that need to be approved by the OPCC a risk-based approach will be used. The risk to the organisation largely, but not wholly, increases with the contract value: larger contracts generally are for more complex projects and if there is a dispute the size of the contract would make the formal legal approach to contract resolution more attractive than alternative means.

This risk-based approach is already implicit within the tender approval limits within Financial Regulations, and these will also determine who should sign the contract documents. As the PCC have oversight of the mechanisms to award a contract and approve the award of all contracts above £200k the actual physical signature of the contract is delegated irrespective of value to employees of the Chief Constable as shown in the DFAG Appendix A

To assist the signatory the CGB Commercial Outcome Report will include the technical summary information e. Each contract would have the points where initialing, or a signature is required highlighted to ease the physical process.

The PCC has given consent for the Chief Constable to enter into contracts. As such, all general contracts are legally in the name of the Chief Constable of TVP although for practical purposes the contract itself will normally refer to Thames Valley Police.

In practical terms the key decision is the acceptance of the tender and the subsequent award of the contract. These acceptance and award rules and procedures are clearly set out in section 5.1 in both Financial Regulations and Financial Instructions. Specific authorisation limits for the approval to award and the subsequent signing of contracts are to be found in the DFAG (Appendix A) Framework contracts in which no financial commitment is made on behalf of the force (as financial commitment only occurs when a call off contract is awarded against that framework) should be approved as per the thresholds shown in the DFAG in Appendix A.

This risk-based approach is already implicit within the tender approval limits within Financial Regulations, and these will also determine who should sign the contract documents.

Suppliers will be managed throughout the life of a contract in a manner appropriate to the importance of the supplier to the Force.

Storage of contracts

The PCC will, store all contracts in accordance with the acquisition and disposal of land, as well as all other contracts signed by the PCC, Chief of Staff or Chief Finance Officer.

The Chief Constable shall store all contracts over £50,000 on the (national) Bluelight database electronically. All contracts below £50,000 will be stored locally.

Contracts under Seal

Only contracts that need to be a deed should be sealed. In practical terms this only relates to those land and building contracts that are processed through the Office of the PCC