

Corporate Finance

Reference Number: P24

This is South Yorkshire Police's Statement of Agreed Policy on Corporate Finance. This policy relates to localised procedures only and therefore not supported by Authorised Professional Practice (APP).

Financial Administration, Credit Arrangements and the Administration of Debtor

Accounts

The PCC determines **Financial Regulations**. These are published on the Force internal website and governed at a strategic level. The roles and responsibilities of the PCC, the Chief Executive, the PCC's Chief Resources and Commissioning Officer, the Chief Constable and the Force's Director of Finance. This document is, supported at a second tier level, by Financial Instructions, which are in turn supplemented by detailed procedure manuals.

Whereas the **Financial Regulations** are owned by the PCC, the Chief Constable owns **Financial Instructions**. These are aimed at Force employees and set out in a very detailed manner the processes to be followed and the levels of authority, which can be exercised by staff across the complete range of financial functions undertaken within the Force. There should be no area of financial administration for which guidance is not provided in this document.

The Debtor Account Invoicing and Collection Procedural Manual exists separately to Financial Instructions as, in part, its intended audience extends to those outside of the Organisation who, potentially, may wish to purchase goods or services from the Force. This is concerned with the provision of Special Police Services and the extent to which those procuring these services are to be extended credit or asked to pay in advance. In relation to the former, it is concerned to detail the Force's processes for recovering sums owed. The

document on Debtor Accounts details the process for formally raising invoices in support of income recovery. It does not apply to straightforward cash/cheque transactions where goods, licenses, reports, certificates and other items are, exchanged for receipted cash/cheques.

To regulate the giving of credit to external bodies where goods and services are, provided so minimising bad debts and hence helping to maximise the availability of resources to South Yorkshire Police.

Any queries should be addressed to the Exchequer Accountant or Exchequer Supervisor, Corporate Finance.

The associated procedural instructions that support these policies are listed below:

• [Pi24.2 - Debtor Account Invoicing and Collection Procedural Manual](#)

• [Pi24.4 - Financial Instructions](#)

Inward Investments

The term “inward investment” is otherwise referred to as “grant funding” or “external funding” and refers to that funding which comes to the Force from outside of general Home Office grant, council tax precept monies and fees and charges levied for goods and services. This document provides the instruction to ensure that such receipts are applied for, administered and governed in an appropriate and consistent manner.

The associated procedural instruction that supports this policy is listed below:

• [Pi24.1 - Inward Investment Procedural Instructions](#)

Organisational Infrastructure

The PCC and Chief Constable have agreed a Joint Statement on Governance Management. Underpinning this is detailed practitioner guidance, in the form of a handbook, which explains the nature of strategic and local concern management and details the procedures in place to capture, record, report and otherwise administer both force level strategic concerns

and local district and department operational concerns.

The associated procedural instruction that supports this policy is listed below:

• [Pi24.3 - Organisational Infrastructure Instructions](#)

Equality Act 2010

The Act creates a statutory requirement for all Functions and Policies (Including Procedural Instructions) to be analysed for their effect on equality, diversity and human rights, with due regard to the [General Equality Duty](#).

In principle, this document has been assessed for discrimination, which cannot be justified, among other diverse groups.

The [Code of Ethics](#) published in 2014 by the College of Policing requires us all to do the right thing in the right way. It also recognises that the use of discretion in Policing is necessary but in using discretion, states that you should, *"take into account any relevant policing codes, guidance, policies and procedures*.

Human Rights/Discretion

The purpose of providing policy is to give an indication to staff of the expected course of action. However it is not possible to cater for every possible combination of factors that would justify a departure from stated policy. The Human Rights Act 1998 requires the proper use of discretion at all times and nothing within this policy and associated procedural instructions prohibits the proper use of discretion in appropriate circumstances.

Where action is taken that has the potential to interfere with an individual's Human Rights, the reasons behind the making of the decision to act in that way should be recorded on the appropriate forms, or where this is not practicable, in pocket books or policy logs.

Rights of redress for members of the public:

Anyone who feels that a member of staff has behaved incorrectly or unfairly, or who is dissatisfied with organisational matters, service delivery or other operational policing issues,

has the right to [make a complaint](#).

Initial action should be taken in one of the following ways:

- Complain in writing or in person to the Senior Officer at the appropriate police station or to the Chief Constable of the force concerned.
- Visit a local Citizens' Advice Bureau
- Contact a Solicitor

Rights of redress for South Yorkshire Police personnel:

South Yorkshire Police personnel who feel they have grounds for concern in relation to the implementation of policies may, as appropriate:

- Pursue concerns through their line manager.
- Contact a First Contact Advisor.
- Pursue a grievance formally through the South Yorkshire Police Grievance Resolution Procedure.
- Seek advice from their staff association or trades union.

Use procedural instruction [Pi23.11 - Management of Complaints](#), in the section entitled Handling Complaints relating to Direction and Control.

Start Date: 04/01/2018

Review:

This statement of agreed policy is managed by Head of Finance.

This policy and its Equality Analysis were last reviewed on: 14/02/2020

The date for the next review of this policy and Equality Analysis is: 14/02/2022