

11. PAYMENT OF ACCOUNTS (CURRENT)

GENERAL PRINCIPLES

- 11.1 Service Managers, or their authorised officers, will certify all payments for goods, supplies or services.

PRACTICES, PROCEDURES AND SYSTEMS

- 11.1.1 The Section 151 Officer will approve manual and electronic procedures for certifying payments. The current thresholds are as follows:

Budget Administration Officer	up to £10,000
Budget Responsible Officer	£10,000-£50,000
Service Manager	£50,000-£270,000
Executive Head	£270,000 - £5m
Chief Executive and Statutory Officers	over £5m

- 11.1.2 A Service Manager may authorise an officer in his/her department to certify official orders, accounts for payment and salary and wages records.
- 11.1.3 Service Managers shall keep a record of the specimen signatures or passwords of officers who are authorised to certify accounts for payment. The record must be in a form acceptable to the Section 151 Officer. Service Managers must send copies of specimen signatures or passwords to the Section 151 Officer.
- 11.1.4 Service Managers shall immediately notify the Section 151 Officer when an authorised officer leaves the employment of the Council.
- 11.1.5 All payments for goods, supplies or services must be invoiced and will ordinarily be supported with a purchase order number.

11. PAYMENT OF ACCOUNTS (PROPOSED)

GENERAL PRINCIPLES

- 11.1 Senior/Service Managers, or their authorised officers, will certify all payments for goods, supplies or services.

PRACTICES, PROCEDURES AND SYSTEMS

- 11.1.1 The Section 151 Officer will approve manual and electronic procedures for certifying payments. The current thresholds are as follows:
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| Budget Administration Officer | up to £10,000 |
| Budget Responsible Officer | £10,000-£50,000 |
| Senior/Service Manager | £50,000-£280,000 |
| Assistant Director | £280,000-£2m |
| Strategic Director | £2m - £5m |
| Chief Executive and S151 Officer | over £5m |
- 11.1.2 A Senior/Service Manager may authorise an officer in his/her department to certify official orders, accounts for payment and salary and wages records.
- 11.1.3 Senior/Service Managers shall keep a record of the specimen signatures or passwords of officers who are authorised to certify accounts for payment. The record must be in a form acceptable to the Section 151 Officer. Senior/Service Managers must send copies of specimen signatures or passwords to the Section 151 Officer.
- 11.1.4 Senior/Service Managers shall immediately notify the Section 151 Officer when an authorised officer leaves the employment of the Council.
- 11.1.5 All payments for goods, supplies or services must be invoiced and will ordinarily be supported with a purchase order number.