

DUNBARTONSHIRE and ARGYLL and BUTE VALUATION JOINT BOARD

Financial Regulations

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Dunbartonshire and Argyll and Bute Valuation Joint Board
Financial Regulations

A. FINANCIAL ADMINISTRATION

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| 1. Responsibility of the Board | The Board is responsible for directing and monitoring the administration of its financial affairs. |
| 2. Responsibility of Treasurer | The Treasurer shall be responsible, under the general direction of the Board, for the proper administration of the Board's financial affairs. |
| 3. Treasurer as Adviser | As the Board's financial adviser, the Treasurer shall report to the Board with respect to the level of resources proposed to be utilised in each financial year and shall keep the Board informed with respect to its finances and financial performance. |
| 4. Assessor Responsible for Resources | The Assessor is responsible for the security, custody and control of all resources including plant, buildings, materials, cash and stores, etc. appertaining to the Board |
| 5. Assessor to Consult Treasurer | The Assessor, with respect to any matter within his/her purview which is liable to materially affect the finances of the Board, shall consult with the Treasurer before any provisional or other commitment is incurred or before reporting thereon to the Board. The question of materiality will be the subject of guidance from the Treasurer. Such guidance will form part of these regulations. Matters covered by approved budgets are excluded from this requirement. |
| 6. Best Value | <p>In securing best value, the Board shall maintain an appropriate balance among:</p> <ul style="list-style-type: none">• The statutory duties of the Assessor and Electoral Registration Officer (AERO)• The quality of its performance of its functions;• The cost to the Board of that performance; and• The cost to persons of any service provided by it for them on a wholly or partly rechargeable basis. |

In maintaining that balance, the Board shall have regard to:

- Efficiency;
- Effectiveness;
- Economy; and
- The need to meet the equal opportunity requirements

The Board shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

B. ESTIMATES

1. Form of Estimates Subject to the direction of the Board, the detailed form of capital and revenue estimates shall be determined by the Treasurer in accordance with normal professional practice.
2. Preparation of Estimates It shall be the duty of the Treasurer to prepare annual estimates on revenue and capital account relating to the functions of the Board, and for this purpose the Assessor shall furnish the Treasurer each year, at dates to be determined by the Treasurer, with all necessary information regarding the requirements of the Board.
3. Determination Process After preparation, the estimates shall be submitted to the Board for detailed consideration within the guidelines laid down by the Board.

After consideration by the Board, the estimates (after adjustment if appropriate), shall be approved. The Board shall thereafter determine the amount to be requisitioned from each constituent Council.
4. Estimates Timetable The timetable for the process of Estimates shall be in accordance with that determined by the Board.
5. Long Term Capital Programme A capital programme shall be prepared annually by the Assessor in conjunction with the Treasurer for submission to the Board for approval. Thereafter the Board shall consider the capital programme, revise it if appropriate, and approve it as revised.

The Board shall thereafter determine the amount to be requisitioned from each constituent Council.
6. Authority to Proceed with Capital Projects The inclusion of a project in the capital programme does not, of itself, authorise expenditure and the provisions in Standing Orders as to the place of contracts and Board approval shall apply.
7. Updates to Capital Programmes Should any slippage or other unforeseen factor arise such as would materially alter assumptions underlying the programme or the likely spend under any heading, where approval is required prior to the next appropriate Board meeting, then the Assessor, after consultation with and agreement of, the Treasurer and the Board's Convenor, will amend the programme accordingly. Any such amendment will be reported to the next appropriate Board meeting as part of the usual Budgetary Control Reporting regime.

C. CONTROL OF EXPENDITURE

1. Need for Budgetary Provision
No expenditure shall be incurred unless included in the annual estimates or covered by a supplementary estimate approved by the Board after the submission of a report thereon or where funded by additional external grant.
2. Virement
Transfer of approved estimates from one head of expenditure to another will be subject to the approval of the Treasurer and, if considered to affect materially the approved budget, the Board.
3. Overspendings
Where it appears that the amount of any head of estimate of approved expenditure may be significantly exceeded or the amount of any head of approved income may fall significantly short of that estimated, it shall be the duty of the Assessor, after consultation with the Treasurer, to inform the Board of the estimated amount of the deviation, the reasons for the deviation and the options for addressing it.
4. Report on Capital and Revenue Schemes
No capital work outwith the Capital Programme, (unless agreed by the Assessor as relatively minor and of an urgent nature), and no major revenue project (even although included in the annual estimates) shall be commenced unless it has been the subject of a report to the Board by the Assessor. Where expenditure on a capital or revenue scheme is significantly greater than the budget amount, it must be reported to the Board.
5. Need for Board Consent to Expenditure
Except for the procurement of 'print and mail' services for the annual electoral canvass, for which delegated authority is granted to the AERO, no expenditure on the purchase of equipment or services of a value in excess of £50,000 for each proposal will be made without the prior consent of the Board even although provision has been made in the Capital Programme or Annual Revenue Estimates. For this purpose each proposal is defined as including separate but associated pieces of equipment or services. Expenditure up to this limit may be incurred by the Assessor if generally provided for in the Capital Programme or Revenue Estimates.
6. Capital Funding
Subject to 4 and 5 above, no Capital expenditure will be incurred unless the Assessor has ensured it is contained within the Capital Programme, and is covered by the appropriate resources.
7. Responsibility for Budgetary Control
 - (i) Treasurer:
It shall be the responsibility of the Treasurer to furnish the Assessor at regular intervals (normally monthly), with a comparative statement showing the estimated revenue income and expenditure of the Board and the payments and receipts actually made to that date.
 - (ii) Assessor:
It shall be the responsibility of the Assessor to ensure that the items in the annual estimates are not overspent and that the expenditure of the Board conforms to the requirements of the financial regulations. The Treasurer and Assessor shall submit to the Board, on a regular basis, a statement comparing expenditure and income with budget.

D. CONTROL OF INCOME

1. Determination and Alteration of Charges The rate of charge for goods or services supplied by the Board shall be determined by the Board and shall not be altered without the approval of the Board, unless an alteration is required arising from a change in legislation (e.g. a fiscal taxation change, such as VAT) or covered the delegate the power/responsibility to the Assessor.
2. Accounting Arrangements It shall be the duty of the Treasurer to make adequate financial and accounting arrangement to ensure the proper recording of all monies due to the Board, and the proper collection, custody, control and disposal of all cash of the Board.
3. Notification of Income to Treasurer Particulars of all charges to be made for work done, services rendered or goods supplied by the Board, and of all other amounts due to the Board, shall be promptly notified to the Treasurer in a form approved by him/her and all accounts for income to the Board shall be rendered by or under arrangements approved by the Treasurer.
4. Write-Offs Individual sums due to the Board and exceeding £500 (excluding VAT) shall not be written-off except after consideration by the Board. Sums up to £500 which are due, may be written off on the authority of the Treasurer, in consultation with the Assessor, if he/she is satisfied that they cannot reasonably be recovered.
5. Treatment of Monies Collected All monies received on behalf of the Board shall be deposited with the Treasurer or the Board's Bankers in accordance with arrangements made by him/her. No deduction may be made from such money, other than if the Treasurer specifically authorises it.
6. Forms, Books and Tickets All official forms, books and tickets for the disbursement and collection of monies shall be in a form approved by the Treasurer.
7. Personal Cheques Personal cheques shall not be cashed out of the money held on behalf of the Board.
8. Transfers of Money All transfers of official money from one member of staff to another will be evidenced in the records of the Board by the signature of the receiving officers.
9. Government Grants The Treasurer will be advised of all relevant information necessary for him/her to make application for all Government grants due to the Board.

E. BANKING, CONTROL OF CHEQUES, BORROWING, INVESTMENT AND TRUST FUNDS

1. Arrangement with Bankers All banking arrangements shall be made by the Treasurer through West Dunbartonshire Council as the Lead Authority.
2. Payments into Bank All monies received shall be paid into the Council's bank account daily or at such other intervals as may be arranged by the Treasurer.
3. Cheque Control If required, all cheques, including National Giro Payment forms shall be ordered and controlled on behalf of the Board by the Treasurer, through the Council, and shall bear the facsimile signature of the Treasurer, or be signed by him/her or other officer authorised by him/her to do so.
4. Aggregation of Fund Balances All money (other than miscellaneous balances such as imprest accounts and deposit receipts) in the hands of the Board shall be aggregated for the purposes of treasury management and shall be under the control of the Treasurer.
5. Delegation to Treasurer All executive decisions on borrowing, investment or financing shall be delegated to the Treasurer, or through him/her to his/her staff, who shall be required to act in accordance with CIPFA's 'Code for Treasury Management in Local Authorities' and West Dunbartonshire Council's Treasury Policy Statement.
6. Investments All investments of money under its control shall be made in the name of the Board or in the names of nominees approved by the Board.
7. Borrowing All borrowing shall be effected in the name of the Board.

F. STORES, INVENTORIES AND COSTINGS

1. Costing Systems and Stores Arrangements made by the Assessor for costing systems and stock and stores control shall be subject to the approval of the Treasurer and shall, at least annually, be subject to review by the Assessor.
2. Custody of Stores and Stocktaking The care and custody of stores and equipment shall be the responsibility of the Assessor who will ensure that stocktaking is carried out at regular intervals as agreed with the Treasurer.
3. Write-Offs or Surpluses of Stores No entries will be made, in the records, to write-off stores deficiencies or to bring surpluses into charge unless authorised by the Treasurer who may refer such adjustments to the Board. The Treasurer may issue guidance from time to time on this subject and such guidance will form part of these regulations.
4. Disposal of Surplus Plant, Etc. Subject to prior consultation with the Treasurer, all surplus plant, equipment, furnishings, materials, etc., of a significant value to be disposed of by the Assessor, shall be advertised for sale by sealed offer unless in special circumstances approved by the Board.
5. Inventories Inventories shall be maintained by the Assessor and therein shall be recorded an adequate description of furniture, fittings and equipment, plant and machinery, save that the extent to which the property of the Board shall be so recorded and the form in which the inventories shall be kept is to be determined by the Treasurer.
6. Stock Levels Stocks and stores held shall not be in excess of normal requirements except in special circumstances with the approval of the Board.

G. ORDER BOOKS AND PAYMENT OF ACCOUNTS

1. Official Orders
All goods supplied to or work executed for the Board shall be ordered or confirmed in writing by means of an official order or requisition. Such requisitions or orders will be signed only by officers authorised by the Assessor. Such signatories shall be reviewed on a regular basis by him/her.
2. Exemption from Official Orders
Official Orders or requisitions will not be required for supplies of public utility services, periodical payments or petty cash purchases.
3. Central Purchasing and Standardisation
Each order or requisition shall conform with any directions of the Board with respect to central purchasing and the standardisation of supplies and materials.
4. Check on Goods and Services
It shall be the duty of the Assessor to ensure that all goods and services received are as ordered in respect of value, quantity and quality.
5. Certification by Assessor
The Assessor shall arrange to certify that all payment vouchers comply with the following:-
 - The work, goods or services to which the account relates have been received, carried out, examined and approved and are in accordance with the order.
 - The prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct.
 - The expenditure has been properly incurred, is within the relevant estimate provision and the provision of standing orders as to limits of expenditure authority have been observed.
 - Appropriate entries have been made in inventories, stores records or stock books as required; and
 - The appropriate expenditure code numbers are entered on the document for payment.Having so certified the voucher the Assessor, or other authorised officer agreed by the Treasurer, shall pass it to the Treasurer for payment.
6. Authorised Signatories
The Treasurer will compile a list of authorised signatories for this purpose and specimen signatures will be required from the persons concerned.
7. Duplicate Invoices, Etc.
Payment will not be made on duplicate or photocopy invoices unless the Assessor certifies in writing that the amounts have not been previously paid.
8. Corporate Services (Finance) Checks
The Treasurer shall supplement the Board checks on payment of accounts as he/she considers necessary.

9. Amendments to Payments Vouchers Any amendments made to payments vouchers shall be made in ink and initialled by the officers making them, stating briefly the reasons where this is not self-evident.
11. Electronic Procurement The above requirements apply equally to orders and payments made through e-procurement system (such as 'We-buy') and through purchasing cards. The Assessor shall ensure that all staff using electronic systems operate in accordance with the relevant authorisation levels and thresholds embedded within the systems

H. ACCOUNTING

1. Accounting Procedures and Records
All accounting procedures and records of the Board and its officers shall be determined by the Treasurer and all accounts and accounting records of the Board shall be compiled by the Treasurer or under his/her direction.

2. Internal Checks
The following principles shall be observed in the allocation of duties:-
 - The provision of information regarding sums due to or from the Board and the process of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting, disbursing, or authorising payment of such sums.
 - Officers charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions.

3. Year End Accounting Returns
The Assessor shall, annually at dates to be specified by the Treasurer, submit to him/her:-
 - Inventories of stocks, stores and plant in hand as at the year end.
 - Inventories of equipment and furnishings in hand as at the appropriate date.
 - Details of sums due to or by the Board and remaining unpaid at the year end.
 - Any other information necessary to close the Board's accounts at the year end.

4. Year End Final Accounts
The Assessor shall take all such steps as reasonable to comply with deadlines defined by the Treasurer for the completion of the year end Final Accounts.

I. INTERNAL AUDIT

1. Continuous Internal Audit A continuous internal audit, under the independent control and direction of the Treasurer, shall be undertaken.
2. Authority of Audit The Treasurer or his/her authorised representatives shall have authority to:-
- Enter at all reasonable times any Board premises or land;
 - Have access to all records, documents and correspondence relating to financial and other transactions of the Board;
 - Require and receive such explanations as are necessary concerning any matter under examination; and
 - Require any employee of the Board to produce cash, stores, or any other Board property under his/her control.
3. Contract Audit The Treasurer, or his/her authorised representatives, subject to the consent of the Assessor, shall have authority to engage the services of professional persons from appropriate West Dunbartonshire Council departments to assist in the examination of contracts under review or investigation by Internal Audit, and such assistance shall be given promptly.
4. Business Irregularities No investigatory work is to be undertaken by any officer of the Board without express approval of:
- The Treasurer for allegations relating to financial matters (or in his absence the Council's Audit & Risk Manager);
 - The Assessor for all other allegations
- The Assessor will make arrangements to ensure that, where it is suspected or identified that business irregularities have or may have occurred, the matter will be reported immediately to him/her or the senior officer nominated by him/her in order that an investigation can be considered. Examples of such irregularities are:
- Misappropriation or embezzlement of monies, materials, etc placed in an employee's charge;
 - Intentional distortion of records for any fraudulent purposes; and
 - Misuse of the Boards ICT infrastructure, including information.
- Anonymous allegations and all categories identified within the Boards Policy in relation to the Board's Whistleblowing Policy
- Such irregularities shall be dealt with in accordance with the Board's Business Irregularity Procedures.

J. CASH IMPRESTS

1. Provision of Imprest The Treasurer shall provide such imprest accounts as he/she considers appropriate for the Assessor as may be needed for the purposes of defraying petty cash and other expenses.
2. Bank Accounts for Imprest Holders The Treasurer shall open bank accounts (via West Dunbartonshire Council's Bankers) where it is considered appropriate and in no circumstances shall the imprest holder overdraw the account. It shall be a standing instruction to the Council's bankers that an imprest holder's account shall not be overdrawn. Bank accounts will not be opened or amended by any officer other than the Treasurer or his/her nominated deputies.
3. Exclusion of Income Collected No income received on behalf of the Board may be paid into an imprest account but must be banked or paid to the Board as provided in these regulations. Any bank interest earned on imprest accounts will be remitted separately and immediately to the Treasurer and will not be left in the imprest bank balance.
4. Limit on Expenditure Payments shall be limited to minor items of expenditure and to such other items as the Treasurer may approve. Payments shall be supported by a receipted voucher to the extent that the Treasurer may require.
5. Statement of Account An officer responsible for an imprest account shall, if so requested, give to the Treasurer a certificate as to the state of his/her imprest account.
6. Termination as Imprest Holder On leaving the employment of the Board, or otherwise ceasing to be entitled to hold an imprest advance, an officer shall account to the Treasurer for the amount advanced to him/her.
7. Insurance Cover The Treasurer will ensure that insurance cover is obtained for all cash imprests and the officers responsible for these.

K. CLAIMS FOR EXPENSES AND ALLOWANCES

1. Arrangements for Claims
The Strategic Lead - People and Transformation (of West Dunbartonshire Council, as lead authority), in consultation with the Treasurer shall be responsible for making arrangements for the administration and regulation of claims for expenses and allowances to employees of the Board.
2. Submission of Claims
All claims for payment of travelling allowances, subsistence allowances, car allowances and incidental expenses shall be submitted, duly certified, in a form approved by the Strategic Lead - People and Transformation (of West Dunbartonshire Council) to him/her at regular intervals as agreed. Such payments will not be made out of imprest accounts without the express authority of the Treasurer. All such expenses shall as far as practicable be paid through approved payroll processes.
4. Payment of Claims
Payments of claims for expenses and allowances will be made by the Treasurer upon receipt of the required information duly completed. All claims for a financial year are to be submitted within one month of 31st March.
5. Certification of Claims
The certification by or on behalf of the Assessor shall be taken to mean that the certifying officer is satisfied that the journeys were authorised, the expenditure properly and necessarily incurred and that the allowances are properly payable by the Board.

L. SALARIES, WAGES AND PENSIONS

1. Arrangements for Payments

The payment of all salaries, wages, pensions, compensation and other emoluments to all employees or former employees of the Board shall be made by the Strategic Lead – People and Transformation of West Dunbartonshire Council or under arrangements approved and controlled by him/her.
2. Application of National Agreements

The Strategic Lead - People and Transformation of West Dunbartonshire Council shall be responsible for the application of all appropriate wages and salary agreements to all employees of the Board.
3. Notification

The Strategic Lead - People and Transformation of West Dunbartonshire Council shall be notified as soon as possible, and in an agreed form, of all matters affecting the payment of such emoluments and in particular:-

 - Appointments, resignations, dismissals, suspensions, secondments and transfers.
 - Absences from duty for sickness or other reasons, apart from approved leave.
 - Changes in remuneration, pay awards and agreements of general application.
 - Information necessary to maintain records of service for superannuation, income tax and national insurance.
4. Appointments

Appointments of all employees shall be made in accordance with the regulations of the Board and the approved establishments, grades and rates of pay.
5. Form and Certification of Records

Time records or other pay documents shall be in a form prescribed or approved by the Strategic Lead - People and Transformation of West Dunbartonshire Council and shall be certified by or on behalf of the Assessor. The names of officers authorised to sign such records shall be sent to the Strategic Lead - People and Transformation of West Dunbartonshire Council by the Assessor together with specimen signatures.

M. SECURITY

1. Responsibility for Security
The Assessor is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash etc., under his/her control. He/she shall consult the Treasurer in any case where security is thought to be defective or where it is considered that special security arrangements may be needed. Regular review of such security arrangements shall be carried out by the Assessor.
2. Limits to Cash Holdings
Maximum limits for cash holdings shall be agreed with the Treasurer and shall not be exceeded without his/her express permission.
3. Safe Keys
Keys to safes and similar receptacles are to be securely held by those responsible for them at all times. The loss of any such keys must be reported immediately to the Treasurer. A register of all such keyholders will be kept by the Board.
4. Computer Security
The Assessor is responsible for maintaining proper security and privacy as regards information held in the computer installations or for their use. The AERO is responsible for all information held by The Board or under his/her statutory power.
5. Pre-printed/Pre-signed Cheques etc.
The Treasurer shall be responsible for ensuring that secure arrangements exist for pre-printed/pre-signed cheques, stock certificates, etc.

N. INSURANCE

1. Treasurer - Responsible for Insurance
Subject to the general supervision of the Board, the Treasurer will effect and maintain adequate insurance cover for all aspects of the Board's activities. He/she will also negotiate insurance claims, in consultation with the Assessor where necessary.
2. Notification of Risks
The Assessor will give prompt notification to the Treasurer of all new and increased risks, properties, or vehicles or of any deletions affecting his department.
3. Notification of Claims
The Assessor will immediately notify the Treasurer in writing of any loss, liability or damage or any event likely to lead to a claim.
4. Fidelity Guarantee Insurance
All appropriate employees of the Board will be covered by fidelity guarantee insurance.
5. Review of Insurance Cover
The Treasurer will periodically review all insurances in consultation with the Assessor as appropriate.

O. CAPITAL AND REVENUE FUNDS AND RESERVES

1. Policy for Administration The Board shall determine the Policy on the administration of these funds – including all reserves held.

2. Board Consideration The Board, at the consideration of the budget, shall take into account the allocation of resources and the Policy on such funds

P. PROCUREMENT - CONTRACTS FOR SUPPLIES, WORKS AND SERVICES (the Procurement Financial Regulations)

1. Application of these Procurement Financial Regulations

Except where an explicit decision by a meeting of the Board or a Committee having delegated authority for the matter in question exists, these Procurement Financial Regulations will apply subject to the undernoted further Caveats.

Where strict application of these Procurement Financial Regulations would be likely to place the Board in conflict with any applicable law, the Procurement Financial Regulations will be read with the omission of any offending provision and in the manner which best protects the Board's interests.

For the avoidance of doubt, no failure to comply with these Procurement Financial Regulations will have any negative bearing on the vires of any action or the validity of any Contract following on such action where the action would otherwise be within the Board's powers and the Contract would otherwise be valid.

2. Standing Orders

These Procurement Financial Regulations shall be read in conjunction with and subject to the provisions of the Standing Orders relating to Officers Delegated Powers and to Procurement, Contracts and Tendering respectively. No provision in these Procurement Financial Regulations will be taken to extend or limit the vires of the Board to act in a manner which conflicts with the natural meaning of the Standing Orders. All Officers of the Board are required to adhere to their terms.

In the event of any conflict between these Procurement Financial Regulations and Standing Orders, the provisions of the Standing Orders will have precedence. However, this provision will not have the effect of removing the requirement to comply with the Procurement Financial Regulations simply on the basis of that permissive provision of the Standing Orders does not specify any qualification or condition on its application. Where these Procurement Financial Regulations contain provisions which qualify or place conditions on any permission granted in any Standing Order, officers shall have regard to such permission as so qualified or made conditional.

3. Pre-requisites for Procurement

For all contracts having an estimated value of more than £50,000, no procurement activity will commence unless and until each of the following conditions have been met:-

1. Sufficient budgetary provision exists (Capital, Revenue or both) in terms of the Standing Orders and these Financial Regulations;

2. Express Board, or other relevant authority has been granted in accordance with Standing Orders or the Board's Scheme of Delegation; and
3. A Contract Strategy, in a format approved by the WDC Corporate Procurement Manager, has been agreed.

4. Value of Contracts

In estimating the value of a contract for the purposes of these Procurement Financial Regulations, the following factors must be accounted for:

1. The Capital cost of the acquisition of any assets, Revenue lump sums and one off payments e.g. for acquisition of licenses.
2. Training to be undertaken as a direct result of the Supplies, Works or Services acquired under the contract.
3. Support services by or through the supplier on an ongoing basis for the duration of the contract or, where the period of required support is indefinite, for a period of 48 Months.
4. Third party supplies of Supplies, Works or Services, associated with, or necessary to support the contract and its deliverables.
5. Annual recurring maintenance or license costs associated with the contract and its deliverables.
6. The value of any Works Concession or Service Concession to the Valuation Joint Board

If any officer has doubt as to the appropriateness of the inclusion of any cost, the WDC Corporate Procurement Manager must be consulted.

In every schedule of rates contract, following discussion with the WDC Corporate Procurement Manager, the Assessor & ERO shall fix an indicative total value for the contract prior to invitations to tender being issued.

If there is any doubt about the anticipated duration of the continuing supply, the estimate shall be based on a period of 48 months-

5. Disaggregation

It is not permitted to deliberately divide any procurement exercise or divide into two or more contracts if the intention in doing so is to avoid the application of any financial thresholds in these Procurement Financial Regulations, Standing Orders, domestic law or the EU Procurement Rules.

6. Contracts Governed by these Procurement Financial Regulations

In these Procurement Financial Regulations, the word "Contract" will apply to any arrangement for provision of Supplies, Works or Services to the Board including in so far as relevant, any framework arrangement; either solely or along with others, either written or unwritten by which, legally enforceable rights and responsibilities are created for

the parties to the arrangement.

For the avoidance of doubt, individual arrangements where the primary purpose is the supply of funding, either by or to the Board, e.g. loans, bonds, securities, grants (other than where the Board receives Supplies, Works or Services) or other financial instruments, will not be a contract for the purposes of these Procurement Financial Regulations, notwithstanding that some strictly limited and ancillary provision of Supplies, Works or Services may also be involved.

Further, subject to the provisions of national legislation and case law, no arrangement will be classed as a contract for the purposes of these Procurement Financial Regulations, where the Board:

1. solely or predominantly sells or acquires land or rights in land;
2. provides Supplies, Works or Services for third parties;
3. performs the functions of or delivers services to another public body in accordance with The Local Authorities (Goods & Services)Act 1970;
4. receives services from another public body in accordance with The Local Authorities (Goods & Services) Act) 197;
5. performs for or receives services from (a) an arms length organisation whether wholly or partly owned by the Board or (b) a wholly owned subsidiary or group company of the Board, provided the arrangement is compliant with European Law.

Notwithstanding that an arrangement may not be classed as a contract for the purposes of these Procurement Financial Regulations under this Section P, the wider Financial Regulations will still apply to the arrangement.

7. Specific Exemptions to These Procurement Financial Regulations

Notwithstanding that they may otherwise fail to be viewed as Supplies, Works or Services to the Board, there shall be exempted from the scope of these Procurement Financial Regulations any arrangement:

1. where the Board seeks or receives legal advice, assistance or an opinion from Junior or Senior Counsel, or a Professor of Law;
2. where the Board disposes of surplus or scrap materials and equipment previously used by the Board, except where such disposal is, or is part of, a Contract for which the Board pays (in cash or kind) a sum exceeding £50,000;

8. Application of and Departure from the Requirements of Financial

These Procurement Financial Regulations will apply to all Contracts for Supplies, Works and Services save in the following circumstances:

Regulations

- a) Where a proviso within the Standing Orders, or the Officers Scheme of Delegation expressly permits or requires the Assessor & ERO or other Officer of the Board to act in a manner which may not be in accordance with these Financial Regulations, but that only to the extent that such express permission or requirement requires, and subject to such subsequent reporting as such provision may require;
- b) Where the departure is expressly agreed by a meeting of Board, or other appropriate Committee, in advance of such departure;
- c) Where in the express and written opinion of i) the Treasurer, or ii) the WDC Strategic Lead - Regulatory Services, the application of the Procurement Financial Regulations would be such as to impose a financial or legal penalty upon the Board such that it would be perverse to strictly apply these Procurement Financial Regulations;
- d) Where the strict application of these Procurement Financial Regulations would place the Board in conflict or mean non-compliance with the provisions of any funding arrangement, where such funding, i) makes a substantial contribution to any Contract for Supplies, Works and Services, and ii) there is no opportunity to renegotiate the terms of any such funding within a timescale which permits the drawdown of the funds or the performance of the Contract in accordance with its aims;
- e) Where the Board is entitled, as a member of a consortium, or is otherwise permitted to utilise a framework arrangement which is compliant with domestic and European law, the rules and procedures of such consortium or framework arrangement will, where in conflict with these Procurement Financial Regulations, have precedence, save insofar as these Procurement Financial Regulations relate to internal procedures only or insofar as they are a direct translation of any Standing Order or aspect of the Scheme of Delegation.

With the exception of those provided for within the Standing Orders and Scheme of Delegation, and those determined by the Board or appropriate Committee such provisos will only be exercised after consultation with the WDC Corporate Procurement Manager and will be reported to the first appropriate Board meeting where expenditure exceeds or is likely to exceed £50,000.

9. Sub £50,000 Contracts

For all contracts having a value below £50,000 for Supplies, Works or Services, the procuring officer shall be responsible, in consultation with the WDC CPU, for verifying whether

there is an existing contractual arrangement in place which should be utilised. Where there is no existing contractual arrangement, the procuring officer shall adhere to the following procedures:

- Below £1,999.99 (exc. VAT) - ensure best value is met; this may involve a quotation procedure;
- £2,000.00 - £9,999.99 (exc. VAT) - ensure best value is met; this may involve seeking a minimum of 3 written quotes or accessing an existing framework; and
- £10,000.00 to £49,999.99 (exc. VAT) - undertake a Quick Quote process, generally by inviting six firms (where possible) to participate from the relevant category of suppliers registered on: www.publiccontractsscotland.gov.uk

All sub £50,000 contracts shall be subject to the Board's Procurement Policy for contracts below £50,000

10. Minimum Contract Provisions

Except in circumstances where the WDC Corporate Procurement Manager and the Clerk to the Valuation Joint Board agree otherwise, every contract shall be:

- a) in the name of the Board;
- b) in probative writing;
- c) signed by an officer authorised by the Board to sign contracts;
- d) subject to the Laws of Scotland; and
- e) subject to the agreed exclusion or amendment of any such provisions in terms of Regulation P12 hereof, including all provisions required by the Standing Orders or Regulation P11 hereof.

11. Contract Documents

With the exception of the specification of the contract requirements, the Contract Documents in respect of all contracts shall be prepared by the Assessor & ERO in consultation with the WDC Corporate Procurement Manager and in relation to the Terms and Conditions of the contract, the Clerk to the Joint Board

The WDC Corporate Procurement Manager may also, after consultation with the Clerk to the Joint Board as aforesaid; make use of Contract Documents prepared by the Crown Commercial Service, Scotland Excel or the Scottish Procurement and Commercial Directorate amended as appropriate, where permitted by those bodies to do so. It is the WDC Corporate Procurement Manager's responsibility to ensure that the Contract Documents are suitable for the contract.

For repeat requirements and contracts which are agreed in advance to fall within particular categories, the WDC Corporate Procurement Manager may dispense with

consultation with the Clerk to the Joint Board, subject to their consulting in the event of any particularly onerous or unusual requirement arising during the course of any procurement, and subject to any agreed Terms and Conditions being reviewed annually with the Clerk to the Joint Board to ensure their continued relevance, accuracy and fitness for purpose.

12. Supplementary Procedures

The WDC Corporate Procurement Manager may, following consultation with the Assessor & ERO, and any other relevant officers, as determined by the subject matter, issue supplementary procedural notes (“Supplementary Procedures”) to be read in conjunction with these Procurement Financial Regulations, and complied with when a Contract for Supplies, Works and Services is being sought. These additional procedures will be notified to the Assessor & ERO who will ensure their distribution to, and compliance by, all relevant staff.

13. Compliance with the Procurement Reform Act and EU Procurement Rules

Where the estimated value of any contract is likely to equal or exceed the thresholds for the application of the Procurement Reform Act or the EU Procurement Rules, the WDC Corporate Procurement Manager taking advice from the Clerk to the Joint Board where appropriate, will determine whether the provisions of the Procurement Reform Act and the EU Procurement Rules apply and will ensure in such circumstances that the various requirements are followed.

14. Choice of EU Procurement Procedure

Where it is established that the EU Procurement Rules apply to any contract, the WDC Corporate Procurement Manager will following consultation with the Assessor & ERO, agree the appropriate procedure to be followed in terms of those Rules. Such procedure will be identified as part of the agreed Contract Strategy. The WDC Corporate Procurement Manager shall ensure that the contract is advertised, tendered, evaluated and awarded in compliance with those Rules.

15. Advertising and Publicity for Contracts

The Board is under a duty to ensure that in relation to each contract it intends to award, a degree of advertising as required by the law is undertaken which is sufficient to enable open competition and to meet the requirements of the principles of equal treatment, non-discrimination and transparency. Contracts that are subject to the EU Procurement Rules must comply with the provisions relating to advertising of contracts in these Rules. For all other contracts with an aggregated value in excess of £50,000, the following procedures shall apply:

- a) Board contracts shall be advertised using the Public Contracts Scotland portal by way of a Contract Notice.
- b) In addition to advertising on the Public Contracts Scotland portal, the Assessor & ERO, following consultation with the WDC Corporate Procurement Manager, may authorise the

advertisement of the contract in any other way such as in trade journals or newspapers.

16. Lists

The Board will not operate a list for the pre-selection of contractors to tender for Contracts having an aggregated value in excess of £50,000.

For the avoidance of doubt, the Board may retain records of recent contractor vetting or make use of tools such as the Scottish Government's Scottish Procurement and Commercial Directorate's e-Vendor Management tool in order to reduce the information that bidders require to provide each time they bid for a Board contract and to ensure that the tendering processes remain efficient and cost effective.

Use of such tools must be approved by the WDC Corporate Procurement Manager in consultation with the Clerk to the Joint Board and must not preclude any bidder from submitting more up to date information.

17. Procedures: Restricted Procedure – Two Stage

In accordance with the agreed Contract Strategy, the Assessor & ERO, as advised by the WDC Corporate Procurement Manager may approve the use of the Restricted procedure which shall be conducted in accordance with these Procurement Financial Regulations. In particular:

a) The WDC Corporate Procurement Manager, in consultation with the Assessor & ERO, will ensure that any Contract Notice and Documentation contain sufficient information to enable any potential bidder to determine whether they are interested in bidding for the contract; including i) the subject matter of the contract, ii) its duration, iii) reference to selection criteria, iv) estimated commencement date and where v) appropriate and available its estimated value. The notice must also confirm whether e-procurement is being used. The notice must also specify a date and time by which requests to be selected to tender must be received. This date and time must be no sooner than 10 working days from the date the notice is published and where the spend is likely to exceed the EU Thresholds, no less than those timescales prescribed by the EU Procurement Rules.

b) A pre-qualification questionnaire, in terms agreed between the WDC Corporate Procurement Manager and the Assessor & ERO, shall be issued by the WDC Corporate Procurement Manager to all potential contractors responding to the notice issued.

c) No contractor may be invited to tender unless they have successfully complied with the Board's technical, financial and health and safety checks and have met all other criteria to be invited to tender as set out in the pre-qualification

questionnaire issued.

d) A sufficient number of bidders must be invited to tender to ensure genuine competition, which should not, except with the express agreement of the Assessor & ERO and the WDC Corporate Procurement Manager, be fewer than five. Where fewer than five contractors express an interest, all those contractors meeting the minimum evaluation criteria, must be invited to tender.

e) The WDC Corporate Procurement Manager will be responsible for issuing Invitations to Tender and the Joint Board's behalf.

f) All invitations to Tender will include the final date and time for receipt of the tenders by the Council, on the Board's behalf. The Invitations to Tender must also include the criteria to be used in evaluating the tenders.

g) The WDC Corporate Procurement Manager, in consultation with the Assessor & ERO, will coordinate and respond to all tender correspondence, queries and clarifications throughout the Tender Process; including seeking input as required from the procuring department and other relevant areas of expertise within the Council.

h) The WDC Corporate Procurement Manager, in consultation with the Assessor & ERO, will consider and respond to any requests for extensions to the Tender period, having regard to the terms of any request and any input from the procuring department.

i) The WDC Corporate Procurement Manager together with Joint Board officers and other officers with relevant input e.g. the Clerk to the Joint Board; will evaluate the tenders, strictly in accordance with the established evaluation criteria.

j) In the event of any matter being unclear to those conducting the evaluation, the WDC Corporate Procurement Manager will arrange for clarification or verification of matters within any tender. In the event of such clarification or verification revealing a matter which may be common to one or more tenders, the WDC Corporate Procurement Manager may, following verification of such with those bidders as appear appropriate, determine that the impact of any such issue on the evaluation be applied to all those to which the matter applies.

k) On completion of the evaluation of bids and subject to the necessary consents having been obtained, the WDC Corporate Procurement Manager shall close the competitive stage of the tendering process.

l) Subject to authority to award the contract from the Board or the appropriate Committee having been obtained, the WDC Corporate Procurement Manager shall advise all unsuccessful bidders in writing of the outcome of the tender process and issue the Notice of Intention to Award letter to the most economically advantageous bidder. The Notice of Intention to Award letter shall confirm the Board's intention to formally award the contract subject to agreement of any outstanding matters not conclusively addressed in terms of the tender process. This may include any changes to terms and conditions or commercial terms deemed necessary to best deliver the purpose of the proposed contract. Changes which materially alter aspects of the contract such that the outcome of the tender process may have been different, will not be permitted.

m) Where the contract value exceeds the EU Procurement Thresholds, the WDC Corporate Procurement Manager will implement the Relevant Standstill Period, including issue of the Relevant Standstill letters to all bidders, in accordance with the requirements of the EU Procurement Rules.

n) Following conclusion of any outstanding matters with the most economically advantageous bidder and compliance with any Relevant Standstill Period, the Assessor & ERO may instruct the WDC Corporate Procurement Manager, the Clerk to the Joint Board or any other proper officer in terms of the Scheme of Delegation to enter into a binding contract.

o) The WDC Corporate Procurement Manager will ensure that all lawful, appropriate and necessary feedback is delivered to unsuccessful bidders.

18. Procedures:
Open Procedure – Single Stage

In accordance with the agreed Contract Strategy, the Assessor & ERO, in consultation with the WDC Corporate Procurement Manager, may approve the use of the single stage Open Procedure which shall be conducted in accordance with these Procurement Financial Regulations. In particular:

a) The WDC Corporate Procurement Manager will ensure that any Contract Notice and / or Contract Documentation will state the selection criteria, award criteria and weightings for the award of the contract and must contain sufficient information to enable any potential contractor to determine whether they are interested in bidding for the contract. This should include the subject matter of the contract, its duration, estimated commencement date and where appropriate its estimated value. The Contract Notice or Contract Documentation must also specify a date and time by which tenders must be received. This date and time must be no sooner than 10

working days from the date the notice is published and where the spend is likely to exceed the EU Procurement Thresholds, no less than those timescales prescribed by the EU Procurement Rules.

b) The WDC Corporate Procurement Manager shall include within the Contract Notice, a web link to the Public Contracts Scotland-Tenders portal from where the electronic Invitation to Tender can be immediately accessed or in exceptional circumstances e.g. where a tender is being invited under an existing multi-supplier Framework Agreement, will advise potential bidders of how Contract Documentation including an Invitation to Tender, can be obtained.

c) The WDC Corporate Procurement Manager will co-ordinate and respond to all tender correspondence, queries and clarifications throughout the Tender Process; including seeking input as required from the procuring department and other relevant areas of expertise within the Board.

d) The WDC Corporate Procurement Manager will consider and respond to any requests for extensions to the Tender period, having regard to the terms of any request and any input from the procuring department.

e) The WDC Corporate Procurement Manager together with the Assessor & ERO (or officers of the Board) and other officers with relevant input e.g. WDC Finance and Legal Services; will evaluate the tenders, strictly in accordance with the established evaluation criteria.

f) In the event of any matter being unclear to those conducting the evaluation, the WDC Corporate Procurement Manager will arrange for clarification or verification of matters within any tender. In the event of such clarification or verification revealing a matter which may be common to one or more tenders, the WDC Corporate Procurement Manager may, following verification of such with those bidders as appear appropriate, determine that the impact of any such issue on the evaluation be applied to all those to which the matter applies.

g) On completion of the evaluation of bids and subject to the necessary consents having been obtained, the WDC Corporate Procurement Manager shall close the competitive stage of the tendering process.

h) Subject to authority to award the contract from Board or the appropriate Committee having been obtained, the WDC Corporate Procurement Manager shall advise all unsuccessful bidders in writing of the outcome of the tender process and issue the Notice of Intention to Award letter to the most

economically advantageous bidder.

The Notice of Intention to Award letter shall confirm the Board's intention to formally award the contract subject to agreement of any outstanding matters not conclusively addressed in terms of the tender process.

This may include any changes to terms and conditions or commercial terms deemed necessary to best deliver the purpose of the proposed contract. Changes which materially alter aspects of the contract such that the outcome of the tender process may have been different, will not be permitted.

i) Where the contract value exceeds the EU Procurement Thresholds, the WDC Corporate Procurement Manager will implement the Relevant Standstill Period, including issue of the Relevant Standstill letters to all bidders, in accordance with the requirements of the EU Procurement Rules.

j) Following conclusion of any outstanding matters with the most economically advantageous bidder and compliance with any Relevant Standstill Period, the Assessor & ERO may instruct the WDC Corporate Procurement Manager, the Clerk to the Joint Board or any other proper officer in terms of the Scheme of Delegation to enter into a binding contract.

k) The WDC Corporate Procurement Manager will ensure that all lawful, appropriate and necessary feedback is delivered to unsuccessful bidders.

19. Procedures: Negotiated

In accordance with the agreed Contract Strategy, the Assessor & ERO, in consultation with the WDC Corporate Procurement Manager, may approve the use of Negotiated Procedure which shall be conducted in accordance with these Procurement Financial Regulations. In particular:

a) Where the EU Procurement Rules apply to a proposed contract, the Negotiated Procedure may only be used in strict compliance with the requirements of such EU Procurement Rules for the use of the Negotiated procedure either with or without the publication of a contract notice.

b) Where the value or any other aspect of the proposed contract excludes application of the European Procurement Rules, the only grounds on which the Negotiated Procedure (which in this context means direct negotiations with a single contractor without competition or without further competition, with a view to awarding a contract) may be used are:

- i) where the Joint Board is a member of a consortium, or is otherwise permitted to utilise a framework arrangement which permits the Negotiated Procedure;

- ii) where goods or materials are proprietary articles and or services specific to one provider, and following due and diligent research no reasonable satisfactory alternative goods or services have been located;
- iii) where the contract constitutes an extension of an existing contract, provided that the extension is approved by the Board, or the appropriate Committee or where the Board is otherwise contractually bound to proceed with a single supplier;
- iv) where the contract consists of repairs to or the supply of parts for existing proprietary plant or machinery and provided such repair or supply represents Best Value and is legally compliant;
- v) where following one of the other procedures referred to in these Procurement Financial Regulations, there has been no successful conclusion to the Tender exercise; and
- vi) where following consideration of all the factors applying to the contract, the WDC Corporate Procurement Manager, in consultation with Strategic Lead -Regulatory Services and such other officers as they deem appropriate, and with the consent of the AERO, determines that Negotiated Procedure is manifestly in the interests of the Board and compliant with Standing Orders and applicable law.

c) In all such cases where the Negotiated Procedure is being followed, the actual process adopted will ensure fairness and compliance with best practice and a full written record of all contacts, discussions and communications with prospective contractors shall be kept by the Corporate Procurement Manager, on behalf of the Joint Board.

Such negotiations will be conducted in a manner that ensures that the Board does not contract on terms that are materially less advantageous than would be the case were another available procedure adopted.

20. Procedures: Competitive Procedure with Negotiation, the Competitive Dialogue Procedure & Innovation Partnerships

The WDC Corporate Procurement Manager may, following consultation with the Assessor &ERO, choose to adopt the Competitive Procedure with Negotiation or the Competitive Dialogue Procedure or an Innovation Partnership where, in their view and in consultation with the Clerk to the Joint Board, the other procedures referenced herein will not be effective in facilitating the award of a contract. In considering the appropriate grounds and conditions for the use of either the Competitive Procedure with Negotiation or the Competitive Dialogue Procedure or an

innovation Partnership, the WDC Corporate Procurement Manager will consider amongst other matters:

- a) the available resources within and willingness of the Assessor & ERO to support such a process;
- b) the extent to which dialogue with bidders will assist in developing a specification, terms and overall solution best suited to meet the Board's needs;

Where the WDC Corporate Procurement Manager elects to use Competitive Procedure with Negotiation or the Competitive Dialogue Procedure or an Innovation Partnership for a below EU Procurement Threshold contract, the principles for such procedures as set out in the EU Procurement Rules shall be followed insofar as reasonable and practicable.

21. E-procurement

E-procurement shall generally be used for contracts let by the Board including mini competitions where permitted under framework agreements and negotiated procedures (offers), unless there are valid and substantial reasons for not doing so. In applying e-procurement the following processes and procedures will apply:

- a) Where e-procurement is to apply, no offer submitted will be considered unless it is received via the Board's approved e-procurement system; in the format requested and prior to the deadline for the receipt of offers as stated by the Board in the Contract Documents unless a valid and legally competent reason for not doing so e.g. defect in the system, has been highlighted by a bidder at or prior to the deadline for the receipt of tenders.
- b) The Assessor & ERO shall ensure that each offer is kept unopened in a single secure electronic mailbox that cannot be opened before the deadline for the receipt of tenders.
- c) The Assessor & ERO shall ensure that a record is maintained showing the time and date of receipt of all tenders.
- d) The Assessor & ERO may authorise the extension of the deadline for the receipt of tenders in the following circumstances:
 - (i) prior to any tender being received by the Board; or
 - (ii) where, following tenders being received but before the Board is able to open those tenders due to the functionality of the e-procurement system, a bidder notifies a material error in the documentation issued by the Board or the e-procurement system, or indicates to the Board any credible and reasonable ground it may have to challenge the Board were such an

extension not granted. In the circumstances in (ii) above, any bidder who has already submitted a tender shall be given the opportunity to re-submit their tender.

e) All tenders shall be opened immediately one after the other during one session; and the Assessor & ERO shall ensure that a record showing the particulars of each tender received and the date and time when those tenders were opened shall be kept.

22. Electronic Reverse Auctions

The WDC Corporate Procurement Manager may, in consultation with the Assessor & ERO, authorise the carrying out of an electronic reverse auction (e-auction) where they are satisfied that the likely benefit of such will outweigh the costs and that the e- auction is in accordance with the EU Procurement Rules: The following provisions will apply in the event of any e-auction:

a) An e- auction may only be carried out where the possibility of the use of an e-auction has been stated in the Contract Documents issued to bidders and, where the EU Procurement Rules apply, in the contract notice published in OJEU.

b) Before an e-auction can be authorised, a full initial evaluation of tenders must have been undertaken in accordance with the award criteria set and with the weighting fixed for them. All bidders who have submitted admissible tenders shall be invited simultaneously by electronic means to submit new prices and/or new values.

c) Throughout each phase of an e-auction the WDC Corporate Procurement Manager shall instantaneously communicate to all bidders involved, at least sufficient information to enable them to ascertain their relative rankings at any moment. The WDC Corporate Procurement Manager may also, at any time, announce the number of participants in that e-auction however at all times, the names of bidders will be kept anonymous.

Any e-auction will be subject to such additional procedural requirements as the WDC Corporate Procurement Manager in consultation with the Clerk to the Joint Board considers necessary.

23. Contract Register

The Assessor and ERO shall maintain a register of all contracts. For procurement of Supplies, Works or Services valued between £10,000 and £50,000 sufficient details will be collated as will permit the creation of a record of the contract within the Contracts Register.

24. Reports on Procurement Matters

No report will be submitted to Board seeking approval to award a contract for Supplies, Works or Services in excess of £50,000 unless the WDC Corporate Procurement Manager has

first been consulted and their comments noted in the report.

25. Payment Arrangements

All payment arrangements will be fully compliant with UK and sectoral legislation and will be fully documented in any contract documentation.

26. Pecuniary Interest of Members or Officers

Where a Member or officer involved in a contract has a pecuniary interest in that contract, he/she must declare that interest and abide by the provisions of the Ethical Standards in Public Life etc. (Scotland) Act 2000, the Councillor's Code of Conduct and any guidance made there-under and either the Council's or the Board's Code of Conduct for Employees as appropriate.

Q. COMPLIANCE OF MEMBERS AND OFFICERS

1. Members Code
All Members shall observe and comply with the Councillors' Code of Conduct, issues by Scottish Ministers in terms of the Ethical Standards in Public Life etc (Scotland) Act 2000 and any further guidance made hereunder.
2. Officers Code
All officers shall observe and comply with the Board's Code of Conduct for Officials.
3. Other Regulations
All members and officers will comply with the Board's Standing Orders in conjunction with these financial regulations.
4. Scheme of Delegation
Officers shall only exercise such functions and powers as are delegated to them by the Board.

R. OBSERVANCE OF FINANCIAL REGULATIONS

1. Responsibility of Assessor It shall be the duty of the Assessor to ensure that these Regulations are made known to the appropriate persons within the Board and to ensure that they are adhered to.

2. Breach of Regulations Any breach or non-compliance with these Regulations must, on discovery, be reported immediately to the Treasurer who will discuss the matter with the Assessor in order to determine the proper action to be taken.

S. REVIEW OF FINANCIAL REGULATIONS

1. Review of Financial Regulations The Treasurer shall review the Financial Regulations as circumstances demand and submit proposals for alterations to the Board for approval.

2. Variation and Revocation These Regulations may be varied or revoked by the Board in consultation with the Treasurer.