

## **Berkshire County Scout Council**

### **Procedures**

#### **Approvers (1.09 v04)**

##### **Summary**

This document describes the procedure for approving those authorised by BCSC to make financial transactions and arrangements and authorise expenses claims.

##### **Procedure**

1. The annual expenditure of BCSC is approved through the Minutes of the bimonthly Meetings of the County Trustee Board (CTB) and published in the form of a budget which is distributed to those who are authorised as budget holders.
2. The only authorised contact with financial institutions is:
  - a. setting up of purchase cards (County Administrator), as agreed by the CTB on the recommendation of the Financial Risk Sub Committee (FRSC);
  - b. transfers of monies between accounts within the same Bank; (County Treasurer/County Administrator);
  - c. preparation of payments (County Treasurer, County Administrator, Event Treasurers [event only]);
  - d. receipt of monies (County Treasurer, County Administrator, Event Treasurers [event only]);
  - e. online access to accounts (County Treasurer, Chair of CTB, Core Team, County Administrator, Event Treasurers [event accounts only] and FRSC members);
  - f. authorising payments (2 from: County Treasurer, Chair of CTB, Core Team, Event Treasurers [event only] and FRSC members.
3. Payments prepared by the County Administrator or Event Treasurer are countersigned by at least one other authorised signatory as in (5).
4. Opening/closing accounts with financial institutions; the change in the signatories; and online authorising signatories; is authorised through the Minutes of the bimonthly Meetings of the CTB on the recommendation of the FRSC.
5. Electronic transfers are authorised by two authorising signatories as in (4).
6. If a budget holder delegates a line manager to pre-approve expenditure; approve expenses claims; or purchase card statements; they must inform the County Administrator.

7. Holders of purchase cards are approved as detailed in the Purchase Card procedure (1.03).
8. Approval of Investments is through the Minutes of the bimonthly Meetings of the CTB as detailed in the Investment procedure (1.06).
9. The establishment of other financial procedures for specific events will be approved through the Minutes of the bimonthly Meetings of the CTB. In all cases, the County Treasurer will be a signatory on any account established and will receive regular reports from the Event Treasurer.
10. The CTB regularly reviews the list of those approved as described above.

Last modified: **December 2024**