

Section 5B – Director for Finance and Resources

DIRECTOR OF FINANCE AND RESOURCES

The Director of Finance and Resources is also the Council's statutory Section 151 Officer and for his functions in that capacity see Section 4F of the constitution.

Finance Function

1. To write off debts above £500 which are considered to be irrecoverable or not economically recoverable.
2. To approve the payment of pension costs.
3. To pay all increases in salaries, wages, fees or allowances approved in national negotiations where these are mandatory or which have otherwise been approved by the city council.
4. To grant rate relief.
5. **Council Tax**
To carry out the functions of the Council under the Local Government Finance Act 1992 and subsequent regulations in relation to the administration, collection and enforcement of Council Tax (provided that this power shall not include the functions of the Council regarding the level of Council Tax itself), including but not limited to:-
 - The issue of demand notices and reminders;
 - The issue of proceedings for a liability order;
 - Enforcement actions including attachment of earnings, levying of distress, application for a charging order and petitions for bankruptcy/winding up;
 - Granting of discretionary discounts in accordance with the council's policies.
6. **Non Domestic Rates (Business Rates)**
To carry out the functions of the Council under the Local Government Finance Act 1988 and subsequent regulations in relation to the administration, collection and enforcement of Business Rates, including but not limited to: -
 - The issue of demand notices and reminders;
 - The issue of proceedings for a liability order;
 - Enforcement actions including attachment of earnings, levying of distress, application for a charging order and petitions for bankruptcy/winding up;
 - Granting of discretionary relief in accordance with the Council's policies.
7. **Housing Benefit and Local Council Tax Support Scheme**
To carry out the functions of the Council under the Housing Benefit (General) Regulations 1987 and subsequent regulations, and Section 13(a) Local Government Finance Act 1992 and subsequent regulations, in relation to the administration of Housing Benefit and the council's local council tax support

scheme, subject to council decisions on the content of the local council tax support scheme. Including but not limited to:-

- The operation of the housing benefit scheme.
 - To approve or otherwise deal with applications for local council tax support.
8. To pay members remuneration allowance and travelling allowances as approved by Council.
 9. To make deductions from employees' pay on behalf of approved bodies or trade unions in return for a suitable service charge.
 10. Where an employee is absent from work as a result of personal injury, to make payments of sick pay for a period not exceeding the sickness allowance to which the employee is entitled under the national sick pay arrangements, subject to the employee signing an appropriate undertaking with regard to possible third party claims, and completing an accident report.
 11. To make deductions from employees pay for salary sacrifice schemes.
 12. To approve applications for the transfer of mortgaged properties.
 13. To recover sums due to the city council.
 14. To collect all income due to the city council.
 15. To raise loans and issue bonds as required, which have been authorised by the council to meet capital and revenue requirements by such methods and on such terms as considered necessary.
 16. To approve or refuse applications for repayment of bonds and mortgage loans.
 17. To manage the Insurance Fund.
 18. To release funds from the contingency provision within the limits set out in the financial rules.
 19. The powers and duties of the city council with regard to the demand, collection and recovery of community charges, council tax and the national non-domestic rate, and all other income due to the city council.
 20. To lend surplus funds.
 21. To approve changes in the interest rate of mortgaged properties and give notice of changes.
 22. To authorise jointly with the City Solicitor financial settlements on termination of employment.

Internal Audit

23. In accordance with the Local Government Act 1972, the Accounts and Audit Regulation 2015 specifically requires that a relevant authority must have an effective internal audit function excluding the Annual Internal Audit Opinion, this being specifically delegated to the Chief Internal Auditor.
24. To refer cases of suspected dishonesty on the part of council employees to the police for investigation after consultation where necessary with the City Solicitor.

Procurement Function

25. General supervision and progressing of contracts.
26. Execution of work and invitation for and acceptance of tenders for recurring or non-recurring items provided for in the approved annual revenue estimates and

- estimates for the General Housing Repairs Fund, except items reserved by the Cabinet for further approval.
27. Acceptance of tenders for demolition works approved by the Cabinet or Full Council.
 28. Acceptance, renewal and variation of maintenance contracts for installed equipment within the approved estimates.
 29. To determine the selling prices of goods and services in relation to trading activities.

Council tax

30. To approve or otherwise deal with applications for Council Tax Benefit under the following regulations -
 - a. *Council Tax (Administration and Enforcement) Regulations 1992*

All Local Authority powers/duties contained within regulations except those within Sections 25 and 26 (discounts).
 - b. *Council Tax (Administration and Enforcement) Regulations 1992 and Schedule 4 Local Government Finance Act 1992*
 - i. Representing the Council at all proceedings in connection with the collection of Council Tax
 - ii. All Local Authority powers/duties contained within the Regulations.
 - c. *Council Tax (Situation and Valuation of Dwellings) Regulations 1992*

All Local Authority powers/duties contained within the Regulations.
 - d. *Council Tax (Reductions for Disabilities) Regulations 1992*

All Local Authority powers/duties contained within the Regulations.
 - e. *Local Authorities (Calculation of Council Tax Base) Regulations 1992*
 - i. Regulations 3 to 5 - calculation of the amount of a billing authority's council tax base for the purposes of the calculation of its council tax.
 - ii. Regulation 6 calculation of a billing authority's council tax base for a part of its area for the purposes of the calculation of its council tax similarly to the way in which the council tax base is to be calculated for the whole of a billing authority's area under regulations 3 to 5.
 - iii. Regulation 7 the calculation of the council tax base of the area or part of the area of a billing authority for the purposes of the calculation of a major precepting authority's council tax and the amount payable by a billing authority to a major precepting authority, based on the rules set out in regulations 3 to 6.