



Financial Instructions

Report of the National Police Chief's Council



Introduction

The National Police Chiefs' Council is hosted by the MPS, therefore, the NPCC Policy on financial instructions forms part of the Financial Governance Framework for the MPS to ensure the effective financial stewardship of public monies and assets.

CFO-I-01: Financial Administration and Reporting

This Instruction sets out the respective responsibilities for financial administration, financial reporting, and the financial governance framework.

CFO-I-02: Revenue Planning and Budget Control

This Instruction sets out the responsibilities in respect of financial planning, monitoring and control of the MPS revenue budget and provides details on the MTFP, annual budget preparation including controls and responsibility.

CFO-I-03: Capital Planning and Budgetary

This Instruction sets out the responsibilities in respect of financial planning, monitoring and control of the MPS capital budget and provides detail on the capital programme, approval arrangements, reporting and funding arrangements

The NPCC does not hold or receive capital funding.

CFO-I-04: Definition of Capital Expenditure

This Instruction deals with the definition and accounting treatment for land and building, vehicles and IT and there is a detailed guidance on the recognition of costs in the accounts

The NPCC does not hold or receive capital funding.

CFO-I-05: Local Equipment, Inventories, Stocks and Stores

This Instruction deals with the processes involved covering local equipment and stocks and stores. It provides detailed guidance for unit heads who are responsible for centrally held stocks and stores. For purchase of local equipment over £500 it provides guidance on the responsibility of individuals and managers. Expenditure over £500 will be published on the NPCC website quarterly.

CFO-I-06: Fraud, Bribery, Corruption and Theft

This Instruction explains how individuals and their line managers at all levels are expected to discharge their responsibilities to prevent fraud, bribery, corruption and theft within the MPS and the MOPAC Group.

CFO-I-07: Risk Management and Insurance

This Instruction sets out the requirements on Management Board Members, police officers and staff to ensure the MPS risk management processes are effective including implementing adequate insurance arrangements.

CFO-I-08: Internal Audit

This Instruction defines the roles and responsibilities of internal audit (DARA).

CFO-I-09: Pay and Pensions

This Instruction sets out officer responsibilities in connection with the payment of all remuneration and pensions in the MOPAC Group.

MPS employees seconded to the NPCC fall under this, Staff who are seconded to the NPCC will fall under their home force policy as set out under their secondment agreement.

CFO-I-10: Cash, Banking, Treasury Management and Third-Party Monies

This Instruction sets out responsibilities for cash, banking, treasury management and third-party monies in the MOPAC Group.



CFO-I-11: Income

This Instruction sets out officer responsibilities for income including

- fees and charges,
- general income,
- government grants,
- other grants,
- gifts,
- sponsorship and
- mutual aid.

CFO-I-12: Payment of Accounts, Taxation and Compensation Claims

This Instruction sets out officer responsibilities for the payment of accounts and for taxation in the MOPAC Group. It provides the definition of compensation, and the consideration and settlement of claims must be made by Legal Services.

CFO-I-13: Voluntary Unofficial Funds

VUF are funds that typically cover benevolent associations, sports, social and thrift clubs. These funds are not provided by the MPS but are controlled by an MPS officer or staff. This instruction sets out officer and staff responsibilities for the administration of VUF and the reporting requirement where the club has a turnover of over £10,000.

CFO-I-14: Ordering of Goods and Services

This Instruction sets out officer responsibilities for the ordering of all goods and services. Goods and services must only be ordered for authorised business purposes in line with the Contract Regulations and within the approval limits in the Scheme of Devolved Financial Management.

CFO-I-15: Donations, Sponsorships and Loans of Assets

This Instruction sets out officer responsibilities for donations, sponsorship and loans of assets.

CFO-I-16: Joint Working Arrangements

This Instruction sets out officer responsibilities for joint working arrangements which include partnerships, joint ventures, consortium, and collaboration arrangements.

CFO-I-17: Gifts and Hospitality

This Instruction sets out officer and staff responsibilities for gifts and hospitality in accordance with the MPS policy

CFO-I-18: Controlled Stationery and Financial Document Retention

This Instruction sets out officer responsibilities for controlled stationery and document retention of financial documents.

CFO-I-19: Write off of Bad Debts and Salary and Pensions Overpayments

This Instruction sets out the processes involved in the recording and write off of financial losses, including losses of any third-party monies. NPCC adhere to the S22a collaboration agreement and hold responsibility for their own liabilities with no expectation from the MPS to provide additional financial assistance.

