# Berkshire County Scout Council
# Procedures

## Approvers (1.09 v05)

### 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 expenditure of BCSC is approved annually in the form of a budget by the County Trustee Board (CTB) and reviewed at CTB meetings. The budget is distributed to the authorised budget holders.
2. Signatories for all bank accounts are agreed by the CTB annually and reviewed as necessary. All require a minimum of 2 authorised signatories as per the bank mandate.
3. 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 County bank accounts - 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, County Administrator, Event Treasurers [event accounts only] and agreed signatories ;
    f. authorising payments - 2 from: County Treasurer, Chair of CTB, Event Treasurers [event only] and agreed signatories.
4. Opening/closing accounts with financial institutions; the change in the signatories; and online authorising signatories; is authorised through the Minutes of the CTB meetings on the recommendation of the FRSC.
5. 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.
6. Holders of credit and payment cards are approved as detailed in the Payment Card procedure (1.03).



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7. Approval of Investments is through the Minutes of the CTB meetings as detailed in the Investment procedure (1.06).

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