

**Name of meeting: Corporate Governance & Audit Committee**  
**Date: 12<sup>th</sup> May 2023**

**Title of report: Proposed Revisions to Financial Procedure Rules**

**Purpose of report; To provide information on proposed changes to Financial Procedure Rules for the municipal year 2023/24**

Key Decision - Is it likely to result in spending or saving £250k or more, or to have a significant effect on two or more electoral wards?	Not applicable
Key Decision - Is it in the <a href="#">Council's Forward Plan (key decisions and private reports)?</a>	Not applicable
The Decision - Is it eligible for "call in" by Scrutiny?	Not applicable
Date signed off by Director & name	J. Muscroft Service Director - Legal Governance and Commissioning E. Croston Service Director- Finance
Is it also signed off by the Service Director for Finance, IT & Transactional Services?	
Is it also signed off by the Service Director - Legal Governance and Commissioning?	Yes
Cabinet member portfolio	Not applicable

**Electoral wards affected: All**  
**Ward councillors consulted: Not applicable**  
**Have you considered GDPR; Yes**  
**Public**

## 1. Summary

- 1.1 This report sets out information on proposed changes to Financial Procedure Rules for the year 2023/24
- 1.2 There are some proposed changes to the revenue and capital budgeting and budgetary control arrangements and minor proposed changes regarding income, and grants. The sections affected are most of FPR2, a part of FPR3 and the first clause of FPR 11, and later clauses of section 22

## 2. Information required to take a decision

- 2.1 All the text changes are shown in Appendix 1 by a table showing the as now and as proposed against each paragraph. .
- 2.2 The changes proposed in this report are intended to;
- 2.3 (a) Enable the implementation of revenue budget changes in line with the longer-term medium term financial plan, rather than addressing these annually only, starting from the approval of the next years budget (FPR section 2)

- (b) Enable greater flexibility in capital planning (FPR section3), and to clarify arrangements for appointment of contractors on a provisional basis (usually pending completion of a final project plan and cost)
- (c) Enable greater flexibility in changing fees and charges, or setting new charges (FPR section 11)
- (d) Additional reference recognising the requirements of the new Subsidy Control Act 2022.

### **3. Implications for the Council**

- 3.1 **Working with People** – None directly
- 3.2 **Working with Partners** – None directly
- 3.3 **Place Based Working** – None directly
- 3.4 **Improving outcomes for children**– None directly
- 3.5 **Climate change and air quality**- None directly
- 3.6 **Financial Implications for the people living or working in Kirklees** – None directly
- 3.7 **Other (e.g., Legal/Financial or Human Resources)**- **Although** each of the sub categorisations above suggest no direct implications, these Procedure Rules cover all aspects of the councils operations.

### **4. Consultees and their opinions**

- 4.1 The Chief Finance Officer, and relevant Heads of Service, have been involved in the drafting of these proposals.

### **5. Next steps & Timelines**

- 5.1 This matter will go forward to Annual Council for consideration after consideration by this Committee.

### **6. Officer recommendations and reasons**

- 6.1 Members are asked to consider the proposed changes to Financial Procedure Rules and recommend them to Annual Council for approval.

### **7. Cabinet portfolio holder recommendation**

- 7.1 Not applicable.

### **8. Contact officer**

Martin Dearnley, Head of Risk (01484 221000; x 73672)

**9. Background Papers and History of Decisions**

The attached document includes track changes. The 2022 version of FPRs is available as a part of the council constitution.

**10. Service Director responsible**

Service Director- Legal Governance and Commissioning  
Service Director- Finance.